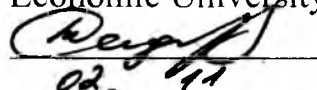


Educational Establishment «Belarus State Economic University»

APPROVED

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



T.V. Sadovskaya

02. 11 2023 ye.

Registration № УД 5764-23/уч.

ACCOUNTING THEORY

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

2023

The curriculum is compiled on the basis of educational standard № 278 and 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

COMPILED BY:

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RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis and Audit in Industry of the Educational Establishment «Belarus State Economic University»

(Minutes № 2 dated 14.09.2023)

Scientific and methodological council of the Educational Establishment «Belarus State Economic University»

(Minutes № 2 dated 02.11.2023)

Explanatory note

The purpose of the training is to reveal the essence of accounting, its place and role in the management system of economic activities, the main accounting categories and principles, objects, subject and method, forms of organization of accounting at enterprises in various sectors of the national economy and forms of ownership in order to obtain a system of knowledge about the theoretical methodological and organizational-methodological basis of accounting and its development.

To achieve the goal, studying an academic discipline involves solving the following **tasks**:

- determination of the essence of the object, subject and method of accounting, disclosure of the economic essence of the main accounting categories;
- disclosure of the content of the balance sheet, balance sheet summary of information, accounting accounts, double entry and other elements of the accounting method and the formation of skills for their use in organizations in various sectors of the national economy;
- obtaining theoretical knowledge and practical skills in the cost measurement of accounting objects and how to reflect basic business processes in accounting.

The academic discipline «Accounting Theory» is the basis for constructing industry-specific accounting courses and the initial core academic discipline in the system of training specialists in accounting, analysis and auditing.

The academic discipline «Accounting Theory» is associated with the following academic disciplines: «Philosophy», «Economic Theory», «Microeconomics», «Financial Accounting (in areas)» and other related disciplines.

As a result of studying the academic discipline «Accounting Theory», the following competencies are formed:

universal:

UC-1 «Own the basics of research activities, search, analyze and synthesize information»;

UC-5 «Be capable of self-development and improvement in professional activities»;

UC-6 «Show initiative and adapt to changes in professional activity»;

basic professional:

DPC-9 «Apply the principles of organizing and maintaining accounting, collect, analyze and process data necessary to solve professional problems».

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

know:

- principles, goals, objectives of accounting, theoretical aspects of the fundamental concepts of accounting;
- the essence of accounting categories, techniques and methods used in accounting, modern trends in assessing objects of accounting supervision;
- accounting forms and their main registers;

- types, content and procedure for drawing up primary accounting documents and financial statements;

be able to:

- correctly identify and evaluate accounting objects;
- correctly classify and systematize facts of economic activity in accounting accounts;

own:

- skills in classifying assets, liabilities, capital, income and expenses;
- skills in working with accounts and registers, drawing up balance sheets;
- systematic and comparative analysis of legislative norms regulating the field of accounting.

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); correspondence; remote.

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: 202 hours, including classroom hours – 110 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 3rd semester of the 2nd year of study; The curriculum of the educational institution in the specialty provides for lectures – 54 hours, practical classes – 56 hours.

Interim certification form for an academic discipline – *exam in the 2nd year in the 3rd semester.*

Contents of educational material

Topic 1. Accounting, its essence, meaning and objectives

The concept of accounting as a system of quantitative reflection of reality. The main stages of the accounting process: observation, measurement, registration and generalization. Meters used in accounting.

Accounting, its place and role in the information system and economic management.

Types of economic accounting and their characteristics.

Features of accounting and its relationship with other management functions.

The main tasks of accounting and the requirements for it.

Topic 2. Subject, objects and method of accounting

Subject of accounting.

Organizational assets as accounting objects. Composition of assets and their classifications. Classification of assets by functional role in the reproduction process and by the sources of their formation. Equity capital and liabilities as accounting objects.

Business transactions as events (facts) of economic activity that cause changes in accounting objects. Economic processes: supply, production, sales. Income and expenses as objects of accounting. Features of the movement of property in credit and financial institutions in the non-production sector.

Accounting method and its main characteristics. The main elements of the accounting method are: documentation and inventory; valuation and calculation; ledger accounts and double entry; balance sheet summary of accounting information and reporting.

Topic 3. Balance sheet

The concept of balance. The balance sheet method of reflecting and summarizing information, its essence and significance.

The balance sheet as a method of generalized reflection of the assets (property) of an organization according to their composition (types) and sources of their formation.

The structure and contents of the balance sheet: assets, equity capital, liabilities, articles, sections. The connection between the structure (items) of the balance sheet and the classification of assets (property) according to their composition (types) and the sources of their formation. Basic balance equation. Types of balances.

Changes in the balance sheet influenced by business transactions. Four types of business transactions that cause changes in the balance sheet.

Topic 4. Accounting accounts and double entry, system of accounts and the procedure for reflecting business transactions on them

Concept, essence and purpose of an accounting account. Relationship between accounts and balance sheet items. Account structure: name, debit, credit, turnover, balances. Active, passive and active-passive accounts, their unity and difference. Recording transactions on debit and credit of the specified accounts, the procedure for calculating turnover and the features of displaying balances.

The essence of double entry of business transactions in accounts. Justification for double entry, its control value. Correspondence of accounts as the relationship between accounts when reflecting business transactions. The concept of an account on accounts (accounting record). Simple and complex account.

Registration journal of business transactions. Turnover and balance sheets, their control value and relationship with the balance sheet. Chess form of the turnover sheet.

Synthetic and analytical accounting. Synthetic and analytical accounting accounts, control relationship between their indicators. The concept of subaccounts.

Topic 5. Classification of accounting accounts

The significance of the classification of accounts for their knowledge and use. Basic classification criteria for grouping accounts.

Classification of accounts by economic content. Accounts for accounting for various types of assets (property) and sources of their formation: active, passive, active-passive accounts.

Classification of accounts by structure and purpose. Main, regulatory and operational accounts.

Classification of accounts in relation to the balance sheet.

Charts of accounts, their purpose and content. International experience in using charts of accounts. Various approaches to constructing charts of accounts.

Topic 6. Cost measurement and methodological basis for accounting for business processes

Cost measurement of accounting objects.

Assessment of accounting objects, its goals and principles. The current procedure for assessing certain types of assets, equity capital and liabilities. Revaluation of assets and its significance.

Costing as a way of grouping costs and determining the cost (cost) of certain types of accounting objects in the processes of supply, production, sales, and investments in long-term assets.

Principles of cost grouping. Grouping of costs by purpose, functional role, method of their inclusion in the cost (cost) of objects.

The general scheme for reflecting the circulation of assets (property) of an organization in the accounting accounts:

- cost accounting in the process of acquiring assets;
- cost accounting in the production process;

- accounting for sales of products and goods. Comparing expenses and income. Identification of financial results of economic activities.

Topic 7. Primary observation, documentation and inventory

The concept and place of primary observation in accounting.

Methods of observation and primary reflection of accounting objects. Measuring Observational Outcomes.

Documentation, its essence and meaning. The role of documents in accounting, operational work in organizing and managing business activities. Types of accounting documents and their classification. Primary accounting documents. Primary accounting information media: paper, machine, electronic. Requirements for the content and execution of documents.

Document flow and its organization. The procedure for accepting documents, accounting processing and storage.

Inventory as a method of primary observation of accounting objects and documenting the results of business operations, monitoring the safety of property, and clarifying current accounting indicators.

Types of inventories. The procedure for conducting and recording their results. Identification of inventory results and their reflection in accounting.

Topic 8. Registers and accounting forms

Accounting registers, their essence and meaning. Types and forms of accounting registers, their classification.

Methods of entries in accounting registers: chronological and systematic, manual and machine, checkerboard and linear (positional). Account errors. Ways to identify and correct them.

The concept of accounting forms, their essence and historical development. Memorial-order and journal-order forms of accounting. Simplified accounting form.

Development of accounting forms using computer technologies and international requirements.

Topic 9. Fundamentals of accounting reporting

The need to obtain general indicators for managing business activities. Reporting as a way of summarizing actual accounting information. The role of reporting in monitoring and managing business activities.

State reporting regulations.

Types of reporting and its content. Principles for drawing up the most important forms of financial statements, their relationship with each other and the accounting accounts.

The balance sheet is the main form of financial reporting. Information content of the balance sheet, its analytical properties. Dependence of the structure and content of balances on the specifics of the industry and economic sphere.

Gains and losses report. Statement of changes in equity. Cash flow statement. Notes to the financial statements.

General procedure and timing for the preparation, presentation and approval of financial statements. Publication of reports and audit.

Topic 10. Fundamentals of accounting organization

Methodological support and principles of accounting organization. State regulation and methodological guidance of accounting and reporting. A system of laws, standards, regulations and instructions.

Maintaining accounting records in the organization. Accounting service, its structure and functions. Competence of the chief accountant of the organization. The accounting policy of the organization, content and principles of its formation.

International accounting and reporting standards.

Coursework Requirements

In the academic discipline «Accounting Theory» the curriculum does not provide for course work.

Educational and methodological map of the academic discipline «Accounting Theory»
for full-time higher education

Section number, Topics	Title of section, topic	Number of classroom hours						Literature	Knowledge control form	
		Lectures	Practical lessons	Seminar classes	Laboratory exercises	Number of hours of supervised independent work				
						L	PL			LE
1	Accounting, its essence, meaning and objectives	4	4					[1-24]	Survey	
2	Subject, objects and method of accounting	8	6					[1-24]	Survey, test	
3	Balance sheet	6	6					[1-24]	Survey, test, test	
4	Accounting accounts and double entry, system of accounts and the procedure for reflecting business transactions on them	8	8					[1-24]	Survey, test, test	
5	Classification of accounting accounts	4	4					[1-24]	Survey, test, test	
6	Cost measurement and methodological basis for accounting of business processes	12	14					[1-24]	Survey, test, test	
7	Primary observation, documentation and inventory	4	4					[1-24]	Survey, test	
8	Registers and accounting forms	2	2					[1-24]	Survey, test	
9	Fundamentals of Accounting	4	6					[1-24]	Survey, test	
10	Fundamentals of accounting organization	2	2					[1-24]	Survey, test	
	Total hours	54	56							

Information and methodological part

Methodological recommendations for organizing and performing independent work of students in an academic discipline «Accounting Theory»

An important stage in mastering knowledge of an academic discipline is students' independent work. The recommended time budget for independent work is an average of 2-2.5 hours for a 2-hour classroom lesson.

The main directions of student's independent work are:

- initial detailed familiarization with the program of the academic discipline;
- familiarization with the list of recommended literature on the discipline as a whole and its sections, its availability in the library and other available sources; studying the necessary literature on the topic, selecting additional literature;
- study and expansion of the teacher's lecture material by studying special literature and consultations;
- preparation for practical classes according to specially developed plans with the study of basic and additional literature;
- preparation for performing diagnostic forms of control (survey, tests, tests, etc.);
- preparation for the exam.

Recommended means of diagnosing students' independent work in an academic discipline: surveys, testing, tests, writing research papers, etc

List of recommended diagnostic tools

To diagnose competencies in the academic discipline «Accounting Theory» the following forms can be used: oral, written, oral-written and technical.

Oral forms of competency diagnostics include surveys, reports at practical (seminar) classes, etc.

The written form of competency diagnostics includes tests, tests, essays, abstracts, business games, etc.

Oral and written forms of competency diagnostics include presentations, homework reports with their oral defense, etc.

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

Main literature:

1. Azarenko, A.V. Accounting theory: [educational manual for students] / A. V. Azarenko. – Minsk: Amalfeya, 2020. – 140 p.
2. Papkovskaya, P.Ya. Theoretical foundations of accounting: a textbook for students of higher education institutions specializing in «Accounting, analysis and audit» / P.Ya. Papkovskaya. – Minsk: BSEU, 2020. – 251 p.
3. Papkovskaya, P.Ya. Theoretical foundations of accounting: workshop: textbook for students of higher education institutions in the specialty «Accounting, analysis and audit» / P.Ya. Papkovskaya. – Minsk: BSEU, 2017. – 213 p.
4. Theoretical foundations of accounting and analysis: a textbook for students of higher education institutions specializing in «Accounting, analysis and audit» / [V.I. Strazhev and others]; under general ed. V. I. Strazheva. – Minsk: Higher School, 2016. – 318 p.
5. The theory of accounting: workshop for the implementation of the content of educational programs of general higher education and retraining of managers and specialists / Belkoopsoyuz, Educational Institution «Belarusian Trade and Economic University of Consumer Cooperation», Department of Accounting and Finance; [compiled by N.Ya. Protasova]. – Gomel: Belarusian Trade and Economic University of Consumer Cooperation, 2023. – 175 p. – Access mode: <http://lib.i-bteu.by/handle/22092014/5991> (access date: November 27, 2023).
6. Shchemeleva, E.V. Accounting and audit: [a manual for students of higher education institutions]: 2 hours / E.V. Shchemeleva; Academy of Management under the President of the Republic of Belarus. – Minsk: Academy of Management under the President of the Republic of Belarus, 2022. – Part 1. – 239 p.

Additional literature:

7. Akatieva, M.D. History of the development of accounting theory: textbook / M.D. Akatieva. – M.: INFRA-M, 2022. – 170 p. – (Higher education: Master's degree). – DOI 10.12737/textbook_5a151fa87f3777.02484140. – ISBN 978-5-16-013493-2. - Text: electronic. - URL: <https://znanium.com/catalog/product/1854771> (access date: 11/27/2023). – Access mode: by subscription.
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9. Babaev, Yu.A. Accounting theory: textbook / Yu.A. Babaev, A.M. Petrov; edited by Yu.A. Babaeva. – 6th ed. – M.: Prospekt, 2018. – 254 p.
10. Accounting: educational and methodological manual / [S.K. Matalytskaya and others]; Ministry of Education Rep. Belarus, Belorussian. state econ. univ. – Minsk: BSEU, 2018. – 274 p.
11. Financial accounting and reporting: theory, documents, correspondence of accounts, registers, accounting and statistical reporting: a practical guide / [N.I.

- Ladutko and others]; under general ed. N.I. Ladutko. – Minsk: Alpha Book, 2016. – 943 p.
12. Law of the Republic of Belarus dated July 12, 2013 № 57-Z «On accounting and reporting» // [ilex.by](#).
 13. Instructions for accounting of income and expenses of an organization: approved. Resolution of the Ministry of Finance of the Republic of Belarus dated September 30, 2011 № 102 // [ilex.by](#).
 14. Kizilov, A.N. Fundamentals of accounting (fundamentals of theory, economic situations, tests): textbook / A.N. Kizilov. – M.: INFRA-M, 2021. – 292 p. + Add. materials [Electronic resource]. – (Higher education: Bachelor's degree). – DOI 10.12737/1038907. – ISBN 978-5-16-015402-2. – Text: electronic. – URL: <https://znanium.com/catalog/product/1038907> (access date: 11/27/2023). – Access mode: by subscription.
 15. Korolev, Yu.Yu. Accounting, taxation and auditing = Accounting, taxation and auditing: educational and methodological manual for students of higher education institutions, specialty 1st stage of higher education 1-26 02 01 «Business administration»: in 3 hours / Yu.Yu. Korolev; Ministry of Education of the Republic of Belarus, Belarusian State University, Institute of Business of BSU. – Minsk: Institute of Business of BSU, 2019. – Part 1: Basics of accounting theory = Basics of accounting. – 250 s.
 16. Levkovich, O.A. Accounting: textbook / O.A. Levkovich, I. N. Burtseva. – 13th ed., revised. and additional – Minsk: Amalfeya, 2020. – 631 p.
 17. Matalytskaya, S.K. Theoretical foundations of accounting: educational and methodological manual for students of the economic personnel retraining system / S.K. Matalytskaya, L.K. Golub, N.N. Kireenko; Ministry of Education Rep. Belarus, UE «Belarus. state econ. univ.» – Minsk: BSEU, 2019. – 85 p.
 18. National standard of accounting and reporting «Individual accounting statements»: approved. Resolution of the Ministry of Finance of the Republic of Belarus dated December 12, 2016 № 104 // [ilex.by](#).
 19. National standard of accounting and reporting «Accounting policies of the organization, changes in accounting estimates, errors»: approved. Resolution of the Ministry of Finance of the Republic of Belarus dated December 10, 2013 № 80 // [ilex.by](#).
 20. Plotnikov, V.S. Concepts of accounting theory: textbook / V.S. Plotnikov, O.V. Plotnikova; edited by V.S. Plotnikova. – M.: INFRA-M, 2020. – 384 p. – (Higher education: Master's degree). – DOI 10.12737/1009590. – ISBN 978-5-16-014881-6. – Text: electronic. – URL: <https://znanium.com/catalog/product/1009590> (access date: 11/27/2023). – Access mode: by subscription.
 21. Polkovsky, A.L. Accounting theory: textbook / A.L. Polkovsky; edited by L.M. Polkovsky. – 3rd ed., erased. – M.: Dashkov and K°, 2021. – 272 p.: ill., table, diagrams. – (Educational publications for bachelors). – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=621925> (date of access: November 27, 2023). – Bibliography in the book – ISBN 978-5-394-04464-9. – Text: electronic.

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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>AA and A in industry</i>	<i>no (name) of <i>Shaswata H.B.</i></i>	<i>Protocol no from 14.09 2013</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)

V. A. Berezovski
(full name)