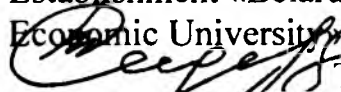


Educational Establishment «Belarus State Economic University»

APPROVED

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



T.V. Sadovskaya

27.02

2024 ye.

Registration № УД 5770-24/уч.

FINANCIAL ACCOUNTING

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 OSVO 6-05-0411-01-2023 in the specialty 6-05-0411-01 «Accounting, Analysis and Audit», approved by Decree of the Ministry of Education of the Republic of Belarus dated 08.23.2023 No. 278, a sample curriculum of the institution higher education in specialty 6-05-0411-01 «Accounting, analysis and audit» (in English), registration number № 23IBE-147 dated 25.04.2023.

COMPILED BY:

O.V. Golovach, Head of the Department of Accounting, Analysis and Audit in Industry, Educational Institution «Belarusian State Economic University», Candidate of Economic Sciences, Associate Professor

REVIEWED:

Yu.Yu. Korolev, Dean of the Faculty of Advanced Training and Retraining of Personnel of the Republican Institute of Vocational Education, Candidate of Economic Sciences, Associate Professor;

S.K. Matalytskaya, Head of the Department of Accounting, Analysis and Audit in Agro-Industrial Complex and Transport, Educational Institution «Belarusian State Economic University», Candidate of Economic Sciences, Associate Professor.

RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis and Audit in Industry of the Educational Establishment «Belarus State Economic University»
(Minutes № 9 dated 18.01.2024)

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

(Minutes № 5 dated 21.02.2024)

EXPLANATORY NOTE

The purpose of the academic discipline is to master theoretical knowledge and acquire practical skills in the continuous generation of information in monetary terms about assets, liabilities, equity capital, income, expenses of an organization through documentation, inventory, accounting valuation, double entry in accounting accounts, generalization in reporting.

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

- obtaining knowledge about the documentation and accounting methods of specific groups of long-term and short-term assets of the organization, its liabilities and equity capital, income and expenses in the process of its economic activities in the context of the main processes of the industrial organization (supply, production, sales, consumption) in accordance with legislation of the Republic of Belarus;

- formation of skills in organizing and maintaining financial accounting according to domestic methods in accordance with the legislation of the Republic of Belarus;

- obtaining theoretical knowledge and developing practical skills in preparing accounting (financial) statements;

- development of students' creative thinking and skills for independently solving specific problems that arise in the production and economic activities of the organization.

The academic discipline «Financial Accounting» is a key special discipline that provides training for specialists in the specialty «Accounting, Analysis and Audit». Financial accounting, together with management accounting, forms the organization's accounting system and is fundamental for effective management of a business entity that meets economic conditions.

The academic discipline «Financial Accounting» is one of the academic disciplines of the «Financial Accounting» module of the educational institution component.

The educational discipline «Financial Accounting» is based on the previous study of such academic disciplines as «Economic Theory», «Microeconomics», «Theory of Accounting», «Economics of an Organization (Enterprise)», and is closely related to the following academic disciplines: «Taxes and taxation», «Management accounting and analysis», «Reporting of organizations», «Analysis of the activities of organizations», «Audit of the activities of organizations», «Applied information systems of accounting and analysis», «Information technologies in accounting, analysis and audit», «Accounting in economic sectors» and other related academic disciplines.

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

universal:

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

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

UK-6 «Take initiative and adapt to changes in professional activities»; specialized:

SK-7 «Systematize information on assets, equity, liabilities, income and expenses, generate accounting and analytical documentation on the movement of cash and financial flows of industrial organizations».

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

know:

- norms of legislation in the field of accounting and reporting (Laws of the Republic of Belarus, Decrees of the President of the Republic of Belarus, Resolutions of the Council of Ministers of the Republic of Belarus, National Accounting and Reporting Standards, instructions and other legal acts governing and regulating accounting and the formation of accounting (financial) reporting) as the basis for uniform and correct accounting and reporting;

- methods of organizing and maintaining accounting records of assets, equity capital, liabilities, income and expenses of organizations in the process of its economic activities in the context of the main processes of industrial organization (supply, production, sales, consumption);

- content of preparatory work and methods for preparing accounting (financial) statements;

be able to:

- draw up and fill out primary accounting documents;
- manufacturer assessment of accounting objects;
- calculate various indicators reflected in the accounting system;
- reflect any business transactions of an industrial organization on accounting accounts, maintain analytical and synthetic accounting of accounting objects;
- draw up and fill out accounting registers;
- generate arrays of accounting data for the preparation of accounting (financial) statements;

have the skills:

- skills in collecting the necessary accounting information to solve analytical and management problems, organizing rational document flow;

- skills in drawing up primary accounting documents of various types;

- skills in assessing and compiling accounting records to reflect the main accounting objects – assets, equity capital, liabilities, income, expenses – of industrial organizations in the process of their economic activities in the context of basic processes (supply, production, sales, consumption) in accordance with the legislation of the Republic Belarus;

- skills in maintaining consolidated accounting records, summarizing accounting information and drawing up accounting (financial) reporting forms;

- skills in systematic and comparative analysis of the legislation of the Republic of Belarus governing and regulating 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.

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 is 458 hours, including classroom hours – 270 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 4-5 semesters, respectively, in the 2nd and 3rd years of study; The curriculum of the educational institution in the specialty provides for lectures – 122 hours, practical classes – 148 hours.

Interim certification form for academic discipline – exam in the 4th semester and exam in the 5th semester.

CONTENT OF EDUCATIONAL MATERIAL

Topic 1. Fundamentals of financial accounting organization

Conceptual framework of financial accounting. Financial accounting in the management system of financial and economic activities of an organization. Users and their information needs. Financial and managerial accounting: similarities, differences and relationships. The system of regulatory regulation of financial accounting in the Republic of Belarus. Accounting policy of an industrial organization. Features of types of industrial production and their impact on the organization of financial accounting. General model of financial accounting in industry.

Topic 2. Fixed Asset Accounting

Economic essence of fixed assets. Criteria for recognizing fixed assets as accounting objects and the tasks of their accounting. Classification of fixed assets and its role in the organization of accounting. Initial and subsequent valuation of fixed assets. Depreciation and revaluation of fixed assets.

The procedure for determining the initial cost of fixed assets under various options for their receipt (creation, acquisition, contribution to the authorized capital, etc.). Documentation and accounting of receipt of fixed assets under various options for their receipt. Accounting for costs for the acquisition of fixed assets. Accounting for the costs of construction of fixed assets by the developer using the economic method of conducting work. Accounting for the costs of construction of fixed assets using the contract method of conducting work. The procedure for determining the inventory value of completed fixed assets put into operation.

The essence of depreciation of fixed assets. Methods and methods for calculating depreciation of fixed assets. Documentation, analytical and synthetic accounting of depreciation charges.

Documentation and accounting of disposal and internal movement of fixed assets.

Documentation and accounting of depreciation and revaluation of fixed assets. Analytical accounting of fixed assets.

Types of repairs of fixed assets, the concept of modernization (reconstruction) of fixed assets. Documentation and accounting of costs for repairs of fixed assets. Documentation and accounting of costs for modernization of fixed assets.

Documentation and accounting of leased fixed assets. Accounting for fixed assets in the provisions of the organization's accounting policies.

Topic 3. Accounting of intangible assets

Economic essence of intangible assets. Criteria for recognizing intangible assets as accounting objects and the tasks of their accounting. Classification and valuation of intangible assets.

Documentation and accounting of receipt of intangible assets under various options for their receipt. Research and development activities (R&D) subject to capitalization as part of intangible assets. Cost accounting in the R&D process.

The procedure for determining the useful life of intangible assets, calculating and accounting for their depreciation.

Documentation and accounting of disposal of intangible assets.

Accounting for intangible assets in the provisions of the organization's accounting policies.

Topic 4. Accounting of profitable investments in tangible assets

Economic essence and types of profitable investments in tangible assets.

Investment property as an accounting object. Documentation and accounting of investment real estate.

Items of financial lease (leasing) as accounting objects. Documentation and accounting of financial lease (leasing).

Other profitable investments in tangible assets and their accounting.

Accounting for profitable investments in tangible assets in the provisions of the organization's accounting policies.

Topic 5. Materials accounting

Economic characteristics of materials as part of the reserves of an industrial organization, their role in the production process. Classification of materials, their evaluation.

Documentation of receipt of materials. Analytical and synthetic accounting of receipt of materials and settlements with suppliers and contractors. Accounting for deviations in the cost of materials and transportation and procurement costs, the procedure for calculating and writing off deviations in the cost of materials and transportation and procurement costs in the areas of their consumption.

Documentation, analytical and synthetic accounting of the release of materials from warehouses and their use for production and economic needs in the organization. Documentation, analytical and synthetic accounting of other disposals of materials (internal movement, sales, disposal as a result of shortage and damage to valuables, etc.) of materials from the organization's warehouses.

Accounting for inventories in the warehouse and in the accounting department.

Features of accounting for fuels and lubricants. Accounting for materials transferred for processing to third parties. Features of accounting for inventory, household supplies, tools, special equipment and special clothing. Features of accounting for containers and container materials. Features of accounting for precious metals and precious stones.

Accounting for materials in the accounting policies of the organization.

Topic 6. Labor and wages accounting

The economic essence of labor, labor resources and wages in modern conditions, their role in the production process. Classification of organization

personnel. Forms and systems of remuneration. Tariff scale and its importance in the organization of remuneration.

Documentation and operational accounting of the number of employees and hours worked. Documentation and accounting of workers' output.

Rules for calculating certain types of wages, incentive and compensation payments, benefits and other payments to employees.

Types and procedure for calculating deductions from wages and other income of employees.

The procedure for drawing up personal accounts. Analytical and synthetic accounting of settlements with personnel for wages.

Consolidated payroll accounting. The wage fund, its composition and formation procedure. Controlling the use of the payroll fund.

Accounting for contributions to the Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus and other deductions from accrued wages to employees of the organization. Personalized accounting.

Accounting for wage calculations in the provisions of the organization's accounting policies.

Topic 7. Accounting for costs of production of products (works, services)

The economic essence of production costs. Classification of production costs and its use in analytical accounting. Objects of cost accounting and objects of calculation, types of cost and calculations.

Composition, documentation, synthetic accounting, analytical accounting and the procedure for including direct material costs in the cost of products (works, services). Control over the use of materials in production. Accounting and assessment of production waste.

Composition, documentation, synthetic accounting, analytical accounting and the procedure for including direct labor costs and deductions from wages in the cost of products (works, services). Control of labor costs.

Composition, documentation, synthetic accounting, analytical accounting and the procedure for including in the cost of production the costs of preparation and development of production. Other sources of reimbursement of costs for preparation and development of production. Accounting for deferred expenses.

Composition, documentation, synthetic accounting, analytical accounting and the procedure for including general production costs in the cost of products (works, services). Methods for distributing overhead costs between accounting objects.

Composition, documentation, synthetic accounting, analytical accounting and the procedure for writing off general business expenses. Methods for distributing general business costs between accounting objects

Documentation and accounting of unproductive expenses and losses in production, the procedure for writing them off.

Auxiliary production and their classification. Features of accounting and distribution of costs of auxiliary production.

General procedure for summarizing production costs. Accounting and evaluation of work in progress. The procedure for determining the actual production cost of production, individual types and units of products (works, services). Consolidated accounting of production costs and its options.

Accounting for production costs in the provisions of the organization's accounting policies.

Topic 8. Accounting of finished products (works, services) and their sales

Products, works, services as accounting objects and their composition. Evaluation of finished products, work performed, services provided.

Documentation and accounting of the receipt of finished products from production to the warehouse, delivery of work and services. Accounting for finished products in warehouses and accounting departments.

Documentation, synthetic and analytical accounting of sales of products (works, services). Determination of the actual cost of sold products (works, services).

Composition and accounting of sales costs. Composition and accounting of management expenses. Accounting for taxes and payments paid from proceeds from the sale of products (works, services). Identification and accounting of financial results from the sale of products (works, services).

Accounting for finished products (works, services) and their sales in the provisions of the organization's accounting policies.

Topic 9. Cash accounting

The procedure for opening, re-registering and closing bank accounts.

Documentation and accounting of cash flows in current and special bank accounts.

Documentation and accounting of cash transactions.

Documentation and accounting of translations en route.

Accounting for cash in the provisions of the organization's accounting policies.

Topic 10. Accounting of export, import and currency transactions

Documentation and accounting of import transactions. Accounting for fees for customs clearance of imported goods and customs duties. Features of taxation of import transactions.

Documentation and accounting of sales of products (works, services) for export. Features of taxation of export transactions.

Features of opening and maintaining accounts in foreign currency. Documentation and accounting of cash flows in foreign currency accounts in banks. Documentation and accounting of purchases, sales and conversions of foreign currency.

Features of documentation and accounting of cash transactions in foreign currency.

Accounting for export, import and currency transactions in the provisions of the organization's accounting policies.

Topic 11. Accounting of financial investments

Economic essence, classification and recognition of financial investments.

Initial and subsequent assessment of financial investments.

General scheme of accounting for financial investments.

Documentation and accounting of financial investments in securities. Features of bond accounting. Features of accounting for repo transactions. Accounting for financial investments in the authorized capitals of other organizations.

Accounting for contributions under a joint venture agreement.

Accounting for financial investments in the provisions of the organization's accounting policies.

Topic 12. Accounting of liabilities, settlement and credit transactions

Liabilities as an object of accounting. The concept of receivables and payables, their classification and evaluation.

Forms of payment used in the Republic of Belarus. Deadlines for settlements and limitation periods. Documentation of settlement transactions.

Accounting for settlements with buyers and customers, suppliers and contractors. Accounting for provisions for doubtful debts.

Accounting for settlements with accountable persons.

Accounting for calculations of taxes, fees, deductions and other obligatory payments.

Accounting for settlements with founders, with personnel for other operations, with other debtors and creditors. Accounting for settlements for property and personal insurance of personnel.

Accounting for on-farm payments.

The economic essence of credits and loans, their types. Documentation, procedure for provision and accounting of short-term and long-term bank loans. Documentation, procedure for provision and accounting of short-term and long-term loans.

Accounting for the formation and use of reserves: upcoming payments; to reduce the cost of inventories; for depreciation of short-term financial investments, etc.

Accounting for liabilities, settlement and credit transactions in the provisions of the organization's accounting policies.

Topic 13. Accounting of financial results

The economic essence of financial results, their composition. The economic content of profit and loss as a result of the financial and economic activities of the organization. Functions and role of profit in the development of production of an industrial organization.

Types of financial performance indicators and their economic content.

Composition, documentation and accounting of income and expenses for current activities. Determination of financial results for current activities.

Composition, documentation and accounting of income and expenses for investment activities.

Composition, documentation and accounting of income and expenses for financial activities.

Determination of financial results for investment and financial activities.

Accounting for deferred income.

Accounting for deferred tax assets and liabilities.

Formation and reflection of the final financial result in accounting. Calculation and accounting of taxes and fees calculated from profit (income) of organizations.

Accounting for financial results and use of profits in the provisions of the organization's accounting policies.

Topic 14. Equity capital accounting

The economic essence of equity capital. Contents of the main structural elements of the organization's own capital: authorized capital, reserve capital, additional capital, retained earnings (uncovered loss).

The procedure for formation, documentation and accounting of authorized capital.

The procedure for the formation, documentation and accounting of reserve capital.

The procedure for formation, documentation and accounting of additional capital.

The procedure for the formation, documentation and accounting of retained earnings (uncovered loss).

Documentation and accounting of the use of profits.

Accounting for equity in the provisions of the organization's accounting policies.

Topic 15. Inventory of assets and liabilities

The essence of inventory, its goals and objectives. Types of inventory and timing of its implementation.

Organization and sequence of inventory.

Techniques used when conducting inventory.

The procedure for conducting, documenting the inventory of long-term assets and reflecting its results in accounting.

The procedure for conducting, documenting the inventory of short-term assets and reflecting its results in accounting.

The procedure for conducting, documenting the inventory of obligations and reflecting its results in accounting.

Issues of inventory of assets and liabilities in the provisions of the organization's accounting policies.

**Educational and methodological map of the academic discipline «Financial Accounting»
for full-time general 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
	4th semester									
1	Fundamentals of financial accounting organization	2	2					[1-12]	Survey	
2	Fixed Asset Accounting	14	16					[1-12]	Survey, test	
3	Accounting of intangible assets	6	8					[1-12]	Survey, test	
4	Accounting of profitable investments in tangible assets	4	4					[1-12]	Survey, test	
5	Materials accounting	10	12					[1-12]	Survey, test	
6	Labor and wages accounting	14	18					[1-12]	Survey, test	
7	Accounting for costs of production of products (works, services)	16	18					[1-12]	Survey, test	
	Total (4th semester)	66	78						Exam	
	5th semester									
8	Accounting of finished products (works, services) and their sales	6	8					[1-12]	Survey, test	
9	Cash accounting	8	10					[1-12]	Survey, test	
10	Accounting of export, import and currency transactions	8	10					[1-12]	Survey, test	
11	Accounting of financial investments	4	6					[1-12]	Survey, test	
12	Accounting of liabilities, settlement and credit transactions	10	12					[1-12]	Survey, test	
13	Accounting of financial results	8	10					[1-12]	Survey, test	
14	Equity capital accounting	8	10					[1-12]	Survey, test	
15	Inventory of assets and liabilities	4	4					[1-12]	Survey, test	
	Total (5th semester)	56	70						Exam	
	Total hours	122	148							

COURSE WORK REQUIREMENTS

Coursework is a type of independent educational work and quality control of a student's education at certain stages of the implementation of the curriculum in the specialty. Course work can be carried out both in a separate discipline and in a group of related disciplines – in accordance with the curriculum.

Coursework should be of a creative research nature and aimed at acquiring and developing practical skills in the discipline(s) of the curriculum and competencies in the chosen specialty.

Goals and objectives of course work:

- in-depth study of a discipline (group of disciplines), consolidation of practical skills in accordance with the curriculum for the disciplines;
- mastering the skills of independent educational and research work;
- developing the ability to logically construct and consistently present material on a topic, formulate judgments and convincing conclusions;
- formation of public defense skills;
- determination of one's own interests in the range of practical problems and tasks of socio-economic development of society offered by educational programs in the specialty;
- preparation for the thesis.

The student is required to complete the work in accordance with the established requirements for course work.

SAMPLE TOPICS OF COURSE WORKS

1. Accounting policies in organizations: features of formation and impact on financial condition.
2. Features and problems of interaction between accounting and tax accounting.
3. Inventory of the organization's assets and liabilities.
4. Accounting for the presence and movement of fixed assets.
5. Accounting for the acquisition and construction of fixed assets and the procedure for forming their value.
6. Accounting for depreciation of fixed assets for financial and tax accounting purposes.
7. Accounting for vehicles and the costs of their maintenance.
8. Accounting for the costs of restoration and maintenance of fixed assets.
9. Accounting for the formation and change in the value of fixed assets.
10. Accounting for investments in long-term assets and sources of their financing.
11. Accounting for investment real estate.
12. Accounting for leasing operations.
13. Accounting for intangible assets.
14. Accounting for expenses for research and development work.
15. Accounting for financial investments.
16. Accounting for receipt of materials and settlements with suppliers: status and areas for improvement.
17. Accounting for the movement of materials in the warehouse, in production and accounting.
18. Accounting for long-term assets in circulation: special devices, tools, equipment and special clothing.
19. Features of accounting for precious metals and stones.
20. Features of accounting for material consumption in the workshops of an industrial enterprise.
21. Accounting for the movement of containers and container materials.
22. Documentation and accounting of wages.
23. Accounting for production costs: current state and ways of improvement.
24. Accounting for material costs and labor costs as part of production costs.
25. Accounting for the costs of preparation and development of new types of products.
26. Consolidated accounting of production costs and methods for forming production costs of products.
27. Calculation and methods of managing the process of formation of product costs.
28. Accounting for costs of enterprise management and sales of products when generating gross profit.
29. Accounting for production costs and calculating the cost of production using the order-to-order method.
30. Accounting for production costs and calculating production costs using the standard method.
31. Accounting for production costs and calculating the cost of production using the incremental method.
32. Cost accounting for auxiliary production of an industrial enterprise.

33. Accounting for unproductive expenses and losses.
34. Operational and accounting of the availability and movement of finished products.
35. Accounting for the output of finished products, assessment in current accounting and the procedure for forming the actual cost.
36. Accounting for shipment and sale of finished products (works, services).
37. Features of documentation and accounting of sales of products for export.
38. Accounting for the organization's funds.
39. Accounting for funds and transactions in foreign currency.
40. Accounting for settlement transactions with suppliers and customers.
41. Accounting for settlements with the budget for taxes and fees.
42. Accounting for settlements with personnel regarding wages.
43. Accounting for settlements with accountable persons.
44. Accounting for long-term and short-term bank loans.
45. Accounting for loans and borrowings.
46. Accounting for financial results for current activities.
47. Accounting for the formation of financial results of the organization's economic activities.
48. Formation of accounting information to manage the organization's profit.
49. Accounting for the organization's own capital.

INFORMATIONAL AND METHODOLOGICAL PART

Regulatory and legislative acts:

– Law of the Republic of Belarus dated July 12, 2013 No. 57-Z «On accounting and reporting» // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions on the procedures for conducting cash transactions and cash payments: approved by the Resolution of the Board of the National Bank of the Republic of Belarus dated December 20, 2023 No. 472 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions on the procedure for filling out the act of acceptance and transfer of fixed assets and the act of acceptance and transfer of intangible assets: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated April 22, 2011 No. 23 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions on the procedure for filling out the consignment note and delivery note: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated June 30, 2016 No. 58 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions on the procedure for calculating depreciation of fixed assets and intangible assets: approved by the Resolution of the Ministry of Economy, Ministry of Finance, Ministry of Architecture and Construction of the Republic of Belarus dated February 27, 2009 No. 37/18/6 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions for accounting of income and expenses of an organization: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated September 30, 2011 No. 102 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions for accounting of intangible assets: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated April 30, 2012 No. 25 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions for accounting of fixed assets: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated April 30, 2012 No. 26 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Instructions for inventory of assets and liabilities: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated November 30, 2007 No. 180 // *ilex.by*, National legal information center of the Republic of Belarus. – Minsk, 2024.

– Methodological recommendations for forecasting, accounting and calculating the cost of products (goods, works, services) in industrial organizations of the Ministry of Industry of the Republic of Belarus: approved by order of the

Ministry of Industry of the Republic of Belarus dated 06/05/2015 No. 273 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– Tax Code of the Republic of Belarus (Special Part): adopted by the House of Representatives on December 11, 2009: approved by the Council of the Republic 12/18/2009 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– National accounting and reporting standard «Impact of changes in foreign exchange rates»: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated December 26, 2022 No. 61 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– National standard of accounting and reporting «Inventories»: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated December 28, 2022 No. 64 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– National standard of accounting and reporting «Individual accounting statements»: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated December 12, 2016 No. 104 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– National accounting and reporting standard «Accounting policies of the organization, changes in accounting estimates, errors»: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated December 10, 2013 No. 80 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– Standard chart of accounts and Instructions on the procedure for applying the standard chart of accounts: approved by the Resolution of the Ministry of Finance of the Republic of Belarus dated June 29, 2011 No. 50 // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

– Other regulatory and legal acts on accounting of the Republic of Belarus, recommended by teachers when studying the relevant topic of the discipline // [ilex.by](#), National legal information center of the Republic of Belarus. – Minsk, 2024.

Main literature:

1. Sushko, T. I. Financial accounting in industry: a textbook for students of higher education institutions in the specialty «Accounting, analysis and audit (in areas)» / T. I. Sushko. – Minsk: Higher School, 2020. – 450 p.
2. Levkovich, O. A. Accounting: textbook / O. A. Levkovich, I. N. Burtseva. – 15th ed., revised. and additional – Minsk: Amalfeya, 2023. – 659 p.
3. Sapego, I. I. Financial accounting in industry: a textbook for students of higher education institutions in the specialty «Accounting, analysis and audit»: in 2 hours / I. I. Sapego; Ministry of Education of the Republic of Belarus, Educational Institution «Polotsk State University». – Novopolotsk: PSU, 2018. – Part 1. – 311 p.
4. Chechetkin, A. S. Accounting and audit: [textbook for students of higher education institutions] / A. S. Chechetkin, S. A. Chechetkin. – 2nd ed., revised. and additional – Minsk: Information Computing Center of the Ministry of Finance, 2020. – 562 p.
5. Financial Accounting (FA/FFA): applied knowledge diploma in accounting and business: [valid from 1 September 2018 – 31 August 2019]: study text / Association of Chartered Certified Accountants. – Wokingham: Kaplan Publishing, 2018. – P.26, 542, I.4 p.
6. Financial Accounting (FA/FFA) : applied knowledge diploma in accounting and business: [valid from 1 September 2018 – 31 August 2019]: exam kit / Association of Chartered Certified Accountants. – Wokingham: Kaplan Publishing, 2018. – P.12, 366 p.
7. Financial Accounting (FA): diploma in accounting and business: [valid from 1 September 2018 – 31 August 2019]: pocket notes / Association of Chartered Certified Accountants. – Wokingham: Kaplan Publishing, 2018. – P.12, 140, R.2, I.4 p.

Additional literature:

8. Accounting in business: educational and methodological manual for students of retraining and advanced training systems for employees of accounting and economic services of business entities / [P. K. Matalytskaya and others]; Ministry of Education Rep. Belarus, Belorussian. state econ. univ. – Minsk: BSEU, 2021. – 235 p.
9. Eliseeva, E. N. Accounting at industrial enterprises: textbook / E. N. Eliseeva, E. I. Tayurskaya. – M: KnoRus, 2021. – 238 p.
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Methodological recommendations for organizing and performing independent work of students in an academic discipline «Financial Accounting»

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 «Financial Accounting» the following forms can be used: oral, written, oral-written and technical.

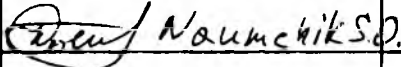
Oral forms of competency diagnostics include surveys, reports at practical (seminar) classes, etc.

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.

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)
Taxes and Taxation	Taxes and Taxation	No comments or suggestions	Protocol № 9 dated 01.18.2024
			

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)