ACCOUNTING IN BUSINESS

The curriculum (training program) of higher education on an academic discipline for specialty 1-25 81 06 «Accounting, analysis and audit»
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RECOMMENDED BY:
Department of accounting, analysis and audit in branches of national economy of the education establishment Belarus State Economic University (protocol/ minutes № 9 from 23.03.2017)
 Scientific-Methodical Council of the educational establishment Belarus State Economic University (protocol/ minutes № 5 from 21.06. 2017 r.)
EXPLANATORY NOTE

The curriculum of the academic discipline «Accounting in Business» designed for the educational establishment Belarus State Economic University in accordance with the requirements of the educational standard of the specialty 1-25 81 06 «Accounting, analysis and audit»

The academic discipline «Accounting in Business» refers to the cycle of special disciplines in the form of professional knowledge and skills of students for understanding the nature and role of accounting, the use of this knowledge in business activities. The role of the discipline is defined by its consistent relationship with the relevant disciplines, forming a complex professional level graduates as future specialists.

The aim of the teaching of the discipline «Accounting in Business» is to help students in mastering knowledge about the role of accounting in business in the amount that allows future professionals to successfully carry out its duties in practice.

The challenges facing the study discipline:
- acquisition of theoretical knowledge, skills, concerning accounting system, its maintenance;
- the formation of the necessary knowledge and skills of students in relation to the requirements of modern accounting, the acquisition of professional terminology;
- the development of students’ creative thinking and independent solutions skills to specific situations related to the role of accounting in business.

As a result of studying «Accounting in Business» a student must:
know:
- theoretical foundations of business, its essence, objects, methodology and techniques, business activities;
- the nature of accounting, its principles and concepts;
- the essence and types of financial statements;
- the role of accounting in business activities;
be able to:
- use the accounting system in order to achieve their goals within the management system at the micro level;
- draw up financial statements;
- evaluate the effectiveness of the business;
- choose the most efficient ways accounting organization.
possess:
- skills of searching the necessary information to supplement the professional knowledge in the field of the role of accounting in business;
- common for accounting and business categories and concepts;
- the basic methods of creation, reflection and generalization of the information in the system of accounting;
- ensure the availability of alternatives for generating information in the business accounting system.
The role of accounting in business is closely related to academic disciplines such as «Economic Theory», «Finance and Credit», «Accounting», «Economics of the company».

In accordance with the curriculum for the specialty 1-25 81 06 «Accounting, analysis and audit» to the study of the discipline provided a total of 56 hours, including classroom – 26 hours, including lectures – 22, practical training – 4.

By academic discipline coursework is not provided.

Form of current certification – credit.
CONTENT OF EDUCATIONAL MATERIAL

Theme 1. The nature of business

Theme 2. Business activities
Business activities. Financing Activities. Investing Activities. Operating Activities

Theme 3. The nature of accounting
Accounting. Basic financial terms. Accounting principles. Accounting policies. The role of accounting in business

Theme 4. Accounting concepts

Theme 5. Financial statements
<table>
<thead>
<tr>
<th>Number of section</th>
<th>Name section, subjects, topics</th>
<th>The number of classroom hours</th>
<th>Number of hours USR</th>
<th>else</th>
<th>The form of knowledge control</th>
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<td>lectures</td>
<td>practical training</td>
<td>seminars</td>
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<td>3</td>
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<td>Accounting concepts</td>
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<td>The shape of the current appraisal of academic discipline - Credit</td>
<td>22</td>
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INFORMATION - METHODICAL PART

Guidelines for the organization of independent work of students on academic discipline «Accounting in Business».

The acquisition of knowledge of the discipline is an important step in students' independent work. Recommended budget time for independent work is average 1.5-2 hours on 2 class hours.

The main areas of students' independent work are:
- originally a detailed introduction to the program of the discipline;
- familiarization with the list of recommended literature for the discipline as a whole and its divisions, its presence in the library and other available sources, the study of relevant literature on the subject, the selection of secondary literature;
- the study and expansion of the lecture material by a teacher of literature, consultations;
- preparation for practical training on a specially designed plans for the study of basic and additional literature;
- preparation for implementation of diagnostic forms of control (tests, examinations, etc.);
- preparation for the credit.

Main literature

Additional literature
<table>
<thead>
<tr>
<th>The discipline title which requires coordination</th>
<th>Department title</th>
<th>Offers on changes in training program contents of academic discipline of institution of higher education</th>
<th>The decision made by the Department which developed the training program (with the indication of date and number of the protocol)</th>
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<tr>
<td>Financial Accounting</td>
<td>Accounting, analysis and audit in agricultural and transport industry Management Accounting</td>
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<td>23.03.2017 ІП</td>
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*Note:
- The discipline title requires coordination.
- Offers on changes in training program contents.
- The decision made by the Department with indication of date and number of the protocol.*
ADDITIONS AND CHANGES TO THE CURRICULUM (TRAINING PROGRAM) OF IHA
For the 20_/20__ academic year

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<th>Number</th>
<th>Additions and changes</th>
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The curriculum is revised and approved at the meeting of the Department of accounting, analysis and audit in branches of national economy of the education establishment Belarus state economic University (protocol/minutes № ___ от ______ 201_)

Head of Department _______________________________ D.A. Pankov