


Belarus State Economic University

APPROVE

Belarus State Economic University
Rector  V. Yu. Shutilin

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Registration number УД-4109-19

ACCOUNTING IN BUSINESS

The higher education curriculum (training program)
on an academic discipline
for the specialty 1-25 80 05 «Accounting, analysis and audit»

2019

COMPILERS:

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RECOMMENDED FOR APPROVAL:

Department of accounting, analysis and audit in the sectors of national economy of the educational institution "Belarusian state economic University»
(Protocol No. 11 of 24.06.2019)

Scientific and methodological Council of the educational institution "Belarusian state economic University»
(Protocol No. 1 from 18.10.2019)

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 80 05 «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 the 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 structure of the program and methods of teaching the discipline take into account the new results of economic research and information technology, focusing students on the acquisition of relevant professional competencies:

SC-10 Know the theoretical foundations of business, its essence, objects, methodology and methods, economic activity, the nature of accounting, its principles and concepts, the nature and types of financial statements, the role of accounting in business

The role of accounting in business is closely related to academic disciplines such as «Financial Analysis», «Management Accounting», «Quantitative methods of analysis in business ».

In accordance with the curriculum for the specialty 1-25 80 05 «Accounting, analysis and audit» to the study of the discipline provided a total of 108 hours, including classroom – 36 hours, including lectures – 18, practical training – 18 By academic discipline coursework is not provided.

Form of current certification – credit.

CONTENT OF EDUCATIONAL MATERIAL

Theme 1. The nature of business Business. Types of Businesses. Forms of Business. Business Strategies. Value Chain of a Business. Business Stakeholders

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 Accounting concepts. Business Entity Concept. Cost Concept. Going Concern Concept. Matching Concept. Objectivity Concept. Unit of Measure Concept. Accounting Period Concept. Adequate Disclosure Concept.

Theme 5. Financial statements Financial statements. Income Statement. Retained Earnings Statement. Balance Sheet. Statement of Cash Flows. Interrelationships Among Financial

EDUCATIONAL AND METHODOLOGICAL CHART OF ACADEMIC DISCIPLINE «ACCOUNTING IN BUSINESS»

Number of section	Name section, subjects, topics	The number of classroom hours					Number of hours USR	else	The form of knowledge control	
		lectures	Practical training	seminars	laboratory classes	Number of hours USR				
						lectures				practical training
1	The nature of business Business. Types of Businesses. Forms of Business. Business Strategies. Value Chain of a Business. Business Stakeholders	1				1	2	[2]	Selective survey, Abstracts	
2	Business activities Business activities. Financing Activities. Investing Activities. Operating Activities	1	2			1	2	[2]	Selective survey, Abstracts	
3	The nature of accounting Accounting. Basic financial terms. Accounting principles. Accounting policies. The role of accounting in business	2	2			2	2	[1,3]	Selective survey,	
4	Accounting concepts Accounting concepts. Business Entity Concept. Cost Concept. Going Concern Concept. Matching Concept. Objectivity Concept. Unit of Measure Concept. Accounting Period Concept. Adequate Disclosure Concept.	4	2			2	2	[1, 2]	Abstracts	
5	Financial statements Financial statements. Income Statement. Retained Earnings Statement. Balance Sheet. Statement of Cash Flows. Interrelationships Among Financial	2	2			2	2	[2]	Selective survey.	
	total hours	10	8			8	10		credit.	

INFORMATION - METHODOICAL 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 (selective survey, abstracts.);
- preparation for the credit.


Main literature

1. Accounting principles / Duncan Brown. – UK: Team FME, 2013. – 30 p..
2. The Role of Accounting in Business / Peter Reilly. – UK: Team FME, 2012. – 49 p.

Additional literature

3. IAS 8 Accounting policies, Changes in Accounting Estimates and Errors / PricewaterhouseCoopers. – Moscow, 2016. – 19 p.
4. Kieso, D.E. Intermediate Accounting / Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield. – 14th edition. – New York: John Wiley Sons, Inc., 2012. – 1646 p.
5. Mason, Roger Finance for Non-Financial Managers in a Week, Hodder Education, The McGraw-Hill Companies Inc. – 2012.
6. Shoffner G.H., Shelly S., and Cooke R.A. The McGraw-Hill 36-hour Course Finance for Non-financial Managers, 3rd ed-n, The McGraw-Hill Companies Inc. – 2011.
7. Siciliano, Gene Finance for Non-Financial Managers, The McGraw-Hill Companies Inc. – 2003.

**THE NEGOTIATION PROTOCOL FOR THE CURRICULUM
(TRAINING PROGRAM)
FOR HIGHER EDUCATION ESTABLISHMENT
ON THE ACADEMIC DISCIPLINE «ACCOUNTING IN BUSINESS»**

The discipline title which requires coordination	Department title	Offers on changes in training program contents of academic discipline of institution of higher education	The decision made by the Department which developed the training program (with the indication of date and number of the protocol)
Quantitative methods of analysis in business	Statistics 	No	Protocol № 11, 24.06.2019

**ADDITIONS AND CHANGES TO THE CURRICULUM
(TRAINING PROGRAM)
FOR HIGHER EDUCATION ESTABLISHMENT
ON THE ACADEMIC DISCIPLINE «ACCOUNTING IN BUSINESS»
For the 20__/20__ academic year**

Number	Additions and changes	Foundation

The curriculum is revised and approved at the meeting of the Department for accounting, analysis and audit in branches of national economy of the Belarus state economic University education establishment
(protocol № __, _____)

Head of Department _____

D.A. Pankov