



PASSPORT OF THE EDUCATIONAL PROGRAM

- **7M04103- "Accounting and Auditing"**
- **(scientific and pedagogical direction)**

PURPOSE OF THE EDUCATIONAL PROGRAM

The program is aimed at shaping the personality of a specialist in the field of accounting and auditing, independently and responsibly solving the tasks of accounting, auditing and analyzing the financial activities of an organization, as well as advising interested users on these issues.

FIELD OF PROFESSIONAL ACTIVITY

- Organizational and managerial activities.
- Settlement and design activities.
- Production and technological activities.
- Educational (pedagogical) activities.

LEARNING OUTCOMES (LO)

LO1 - Use the regulatory framework in the field of accounting and auditing, interpret the adaptation of international financial reporting and auditing standards to local market conditions;

LO2 - Make management decisions based on economic and socio-economic indicators, based on standard methods and the current regulatory framework, assess profitability, financial stability, liquidity, solvency of the enterprise;

LO3 - Solve the issues of organizing and maintaining financial accounting, assess the efficiency of the use of resources, assets of the enterprise and calculate the main economic indicators that characterize the financial condition of the organization.

LO4 - Organize tax accounting, demonstrate in practice special tax accounting registers, evaluate work on deductions from the total income of a legal entity and formulate the accounting of losses and income from non-core activities of enterprises.

LO5 - Own the methodology for preparing the annual financial and tax reporting of the organization in the program 1 C Accounting: Version 8: 2 to practice techniques and methods of solving the problems of financial, managerial and tax accounting arising in the process of generating information to characterize the state of short-term and long-term assets, own and borrowed sources of property as well as income and expenses.

LO6 - Use tools to process financial data, analyze it, and prepare a briefing or analytical report.

LO7 - Argument and substantiate the necessary information for the preparation of financial statements, submit to the management the results of financial and economic activities in accordance with international financial reporting standards.

LO8 - Evaluate accounting in accordance with the principles of international financial reporting standards and international auditing standards, substantiate the results of the audit report to increase the competitiveness of the products and services of this enterprise.

LO9 - Use a system of knowledge about the principles of management accounting to systematize data on production costs, estimate the cost of manufactured products and determine profits, using the example of specific situations to solve the problems of profitability of new products, changes in the volume and range of products and capital investments.

LO10 - Use the necessary reporting of subsidiaries for the preparation of consolidated financial statements, fill out financial reporting forms and submit them to tax authorities, statistical offices, ministries and departments.

LO11 - To develop internal organizational and administrative documents regulating the procedure for carrying out work in the budgeting system, to make balanced decisions on adjusting the strategy and tactics in the field of the company's financial policy.

LO12 - Demonstrate knowledge in the field of accounting, audit and analysis at a professional level, personal and professional competitiveness, take measures to improve accounting, audit and analysis, taking into account the criteria of socio-economic efficiency, risks and possible economic consequences.