

Accounting and Reporting

Degree: Bachelor

Year: 2019/2020

Semester: autumn/spring

General workload: 6 ECTS credits, 216 hours

Goals and objectives of the course

To acquire professional knowledge and practical skills in accounting and reporting in Russia and to be able to use the knowledge gained in corporate governance.

Key didactic units

The content, functions and role of accounting in the management system of the economic entity. Subject and method of accounting. Methodological basis for accounting of financial, investment and current operations of an economic entity. Accounting (financial) reporting as a source of information about an economic entity. Information on the economic entity's financial position in accounting (financial) statements. Information on financial results of economic entity's operations in accounting (financial) statements.

Place of the discipline within the curriculum

The course is part of the general professional training module within the curriculum of program 38.03.01 in Economics (concentration: International Finance (in English))

Upon completing the course, the students should:

Know:

- Basic concepts and categories of accounting and financial reporting;
- Framework for legal regulation and methodology of accounting and financial reporting used in Russia;
- Key approaches to information systematization, consolidation and analysis in accounting and reporting

Be able to:

- Solve professional problems using theoretical and practical knowledge of accounting and reporting;
- Use provisions of laws and other regulatory documents to generate information on accounting objects;
- Use knowledge of the legal framework and apply information systematization, consolidation and analysis methods to accounting and reporting

Have:

- Skills in accounting and compilation of financial reporting;
- Skills in independent use of knowledge of accounting and reporting when examining economic situations and facts of economic life;
- Skills in systematizing, consolidating and analyzing accounting and reporting information

Course structure: lectures, seminars, practicals, independent student work, test

Summative assessment: pass/fail examination (semester 3), examination (semester 4).