

MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

**Federal State Autonomous Educational Institution of Higher Education
«National Research Lobachevsky State University of Nizhny Novgorod»**

Институт экономики и предпринимательства

УТВЕРЖДЕНО

решением президиума Ученого совета ННГУ

протокол № 1 от 16.01.2024 г.

Working programme of the discipline

Accounting

Higher education level

Bachelor degree

Area of study / speciality

38.03.01 - Economics

Focus /specialization of the study programme

World Economy

Mode of study

full-time

Nizhny Novgorod

Year of commencement of studies 2024

1. Место дисциплины в структуре ОПОП

Дисциплина Б1.О.22 Бухгалтерский учет относится к обязательной части образовательной программы.

2. Планируемые результаты обучения по дисциплине, соотнесенные с планируемыми результатами освоения образовательной программы (компетенциями и индикаторами достижения компетенций)

Формируемые компетенции (код, содержание компетенции)	Планируемые результаты обучения по дисциплине (модулю), в соответствии с индикатором достижения компетенции		Наименование оценочного средства	
	Индикатор достижения компетенции (код, содержание индикатора)	Результаты обучения по дисциплине	Для текущего контроля успеваемости	Для промежуточной аттестации
ОПК-2: Способен осуществлять сбор, обработку и статистический анализ данных, необходимых для решения поставленных экономических задач;	ОПК-21-: Is able to perform statistical analysis of data required to solve problems within one's professional field ОПК-22-: Is able to apply mathematical methods to the processing of collected data	ОПК-21-: To know the main objects of accounting and elements of financial reporting. To be able to correctly qualify accounting objects as assets, liabilities, capital, income and expenses. To have the skills of critical analysis of the organization's qualification of accounting objects as assets, liabilities, capital, income and expenses ОПК-22-: To know the basic formulas used to carry out calculations in accounting. Be able to carry out basic calculations in accounting. To have the skills of critical analysis of existing methods for calculating the values of the main accounting objects	Задания Собеседование	Экзамен: Задания Контрольные вопросы
ОПК-5: Способен использовать современные информационные технологии и программные средства при решении профессиональных задач.	ОПК-51-: Is able to select tools and software to solve professional tasks ОПК-52-: Is able to use modern information technologies and software to solve professional tasks	ОПК-51-: Know the basic rules of accounting for assets, liabilities, income and expenses. Be able to identify the ongoing changes in the rules of accounting for assets, liabilities, income and expenses. Have the skills to search for projects of changes in accounting regulations, using	Задания Собеседование	Экзамен: Задания Контрольные вопросы

		<p>information technology</p> <p>ОПК-52-: Know the importance of professional judgment of an accountant in the context of expanding the automation of accounting processes. Be able to determine the scope of professional judgment of an accountant when using information technology. Have the skills to apply professional accountant judgment</p>		
<p>ПК-3: Способен анализировать и интерпретировать данные отечественной и зарубежной финансовой, бухгалтерской и иной информации, выявлять тенденции изменения экономических и социально-экономических показателей и использовать полученные сведения для принятия управленческих решений</p>	<p>ПК-31-: Generates, analyses and interprets financial and economic information</p> <p>ПК-32-: Identifies trends and uses the results of information analysis to make managerial decisions</p>	<p>ПК-31-: Know the composition and basic regulations for the formation of financial statements. Be able to critically analyze the financial statements of an organization for compliance with the requirements of accounting standards. Have the skills to determine the impact of various accounting rules on financial reporting indicators</p> <p>ПК-32-: Know the main accounting options that an organization may choose. To be able to choose accounting options that are most conducive to the presentation of reliable information in accounting and financial reporting used to make management decisions. Have the skills to identify trends in the influence of various accounting options on indicators of the financial position and performance of the organization used for making management decisions</p>	<p>Задания</p> <p>Собеседование</p> <p>Круглый стол</p> <p>Проект</p>	<p>Экзамен:</p> <p>Задания</p> <p>Контрольные вопросы</p>

3. Структура и содержание дисциплины

3.1 Трудоемкость дисциплины

	очная
Общая трудоемкость, з.е.	4
Часов по учебному плану	144
в том числе	
аудиторные занятия (контактная работа):	
- занятия лекционного типа	16
- занятия семинарского типа (практические занятия / лабораторные работы)	16
- КСР	2
самостоятельная работа	74
Промежуточная аттестация	36 Экзамен

3.2. Содержание дисциплины

(структурированное по темам (разделам) с указанием отведенного на них количества академических часов и виды учебных занятий)

Наименование разделов и тем дисциплины	Всего (часы)	в том числе			
		Контактная работа (работа во взаимодействии с преподавателем), часы из них			Самостоятельная работа обучающегося, часы
		Занятия лекционного типа	Занятия семинарского типа (практические занятия/лабораторные работы), часы	Всего	
	Ф	Ф	Ф	Ф	Ф
Topic 1 Definition and meaning of accounting. Accounting objects	13.25	2	2	4	9.25
Topic 2 Composition of accounting standards	13.25	2	2	4	9.25
Topic 3. Accounting for property, plant and equipment	13.25	2	2	4	9.25
Topic 4. Accounting for intangible assets	13.25	2	2	4	9.25
Topic 5. Accounting for inventories	13.25	2	2	4	9.25
Topic 6. Accounting for financial instruments	13.25	2	2	4	9.25
Topic 7. Accounting for employee benefits	13.25	2	2	4	9.25
Topic 8. Financial statements	13.25	2	2	4	9.25
Аттестация	36				
КСР	2			2	
Итого	144	16	16	34	74

Contents of sections and topics of the discipline

Topic 1 Definition and meaning of accounting. Accounting objects

Topic 2 Composition of accounting standards

- Topic 3. Accounting for property, plant and equipment
- Topic 4. Accounting for intangible assets
- Topic 5. Accounting for inventories
- Topic 6. Accounting for financial instruments
- Topic 7. Accounting for employee benefits
- Topic 8. Financial statements

4. Учебно-методическое обеспечение самостоятельной работы обучающихся

Самостоятельная работа обучающихся включает в себя подготовку к контрольным вопросам и заданиям для текущего контроля и промежуточной аттестации по итогам освоения дисциплины приведенным в п. 5.

Для обеспечения самостоятельной работы обучающихся используются:

- электронный курс ""Accounting" (author Druzhilovskaya E.S.)" (<https://e-learning.unn.ru/course/view.php?id=5281>).

Иные учебно-методические материалы: Independent work of students includes the study of individual theoretical issues on the topic of the curriculum according to the relevant literary sources, as well as the solution of practical problems and situations on the instructions of the teacher. The result of students' independent work can be:

- solving problems (practical tasks) and tests;
- answers to questions during the interview;
- participation in the work of round tables, in discussions, polemics, disputes, debates;
- group and individual projects.

The results of students' independent work are controlled by the teacher during the semester and are taken into account when summing up the final grade on the exam.

When preparing for classes, it is useful for a student:

- study the theoretical material on this topic (summary of the lesson);
- get acquainted with the literature recommended by the teacher;
- complete the tasks suggested by the teacher for the lesson;
- make a list of issues that cause difficulties, ambiguities or doubts, discuss them with the teacher or in class;
- engage in an independent search for additional literature on the topic under study.

Methodical instructions for mastering the lecture material. Reread lecture materials. If necessary, analyze terms and concepts using encyclopedias, dictionaries, reference books. If necessary, identify questions, terms, material that causes difficulties, formulate questions and ask them to the teacher in consultation or in a practical lesson.

Methodical instructions for performing tasks (practical tasks). Read the terms of the assignment, determine what needs to be done in the assignment. If necessary, identify questions that cause difficulties and ask the teacher. The implementation of practical tasks is based on working with lecture materials, recommended literature and bases of reference and legal systems.

5. Assessment tools for ongoing monitoring of learning progress and interim certification in the discipline (module)

5.1 Model assignments required for assessment of learning outcomes during the ongoing monitoring of learning progress with the criteria for their assessment:

5.1.1 Model assignments (assessment tool - Assignments) to assess the development of the competency OIK-2:

The organization bought ship, but the cost of this ship can not be measured reliably.

Can the organization recognize this ship as an asset (as an property, plant and equipment)?

5.1.2 Model assignments (assessment tool - Assignments) to assess the development of the competency OIK-5:

Compare the composition of IFRS and national accounting standards in your country.

5.1.3 Model assignments (assessment tool - Assignments) to assess the development of the competency IIK-3:

The depreciable amount of intangible asset is \$ 900 000.

The useful life of intangible asset is 9 years.

Use the straight-line depreciation to calculate the amortisation of the intangible asset.

Assessment criteria (assessment tool — Assignments)

Grade	Assessment criteria
outstanding	Is not applied
excellent	The task was solved in full, a reliable and complete answer was received, a competent justification of all the calculated indicators was given
very good	Is not applied
good	There are some inaccuracies in solving the task and answering the questions
satisfactory	The task was completed with significant errors
unsatisfactory	The task has only attempts to solve or has not been completed completely
poor	Is not applied

5.1.4 Model assignments (assessment tool - Interview) to assess the development of the competency OIK-2:

1. Definition and Importance of Accounting
2. Accounting Objects or Elements of Financial Statements

5.1.5 Model assignments (assessment tool - Interview) to assess the development of the competency OIK-5:

Complete set of Financial Statements.

Statement of Financial Position.

Statement of Profit or Loss and Other Comprehensive Income.

Statement of Changes in Equity.

Statement of Cash Flows.

Reporting Cash Flows from Operating Activities in Statement of Cash Flows.

Notes to the Financial Statements.

5.1.6 Model assignments (assessment tool - Interview) to assess the development of the competency IIK-3:

Accounting Regulations. List of International Financial Reporting Standards.

Definition and Importance of Accounting.

Accounting Objects or Elements of Financial Statements.

Definition and Recognition of Property, Plant and Equipment.

Measurement at recognition of Property, Plant and Equipment.

Measurement after recognition of Property, Plant and Equipment.

Depreciation of Property, Plant and Equipment.

Impairment of Property, Plant and Equipment.

Derecognition of Property, Plant and Equipment.

Definition and Recognition of Intangible Assets.

Measurement at Recognition of Intangible Assets.

Measurement after Recognition of Intangible Assets.

Amortisation of Intangible Assets.

Impairment of Intangible Assets.

Retirements and Disposals of Intangible Assets.

Definition and Composition of Inventories.

The Basic Approach to Measurement of Inventories. Determination of the Cost of Inventories

Techniques for the Measurement of Cost in Accounting for Inventories. Cost formulas.

Net Realisable Value of Inventories.

Recognition and Derecognition of Financial Instruments.

Initial Measurement of Financial Instruments.

Subsequent Measurement of Financial Assets.

Subsequent Measurement of Financial Liabilities.

Amortised cost of a Financial Asset or Financial Liability.

Definitions in Accounting for Employee Benefits.

Recognition and Measurement of Short-Term Employee Benefits.

Recognition and Measurement of Post-Employment Benefits.

Recognition and Measurement of Other Long-Term Employee Benefits and Termination Benefits.

Complete set of Financial Statements.

Statement of Financial Position.

Statement of Profit or Loss and Other Comprehensive Income.

Statement of Changes in Equity.

Statement of Cash Flows.

Reporting Cash Flows from Operating Activities in Statement of Cash Flows.

Notes to the Financial Statements.

Assessment criteria (assessment tool — Interview)

Grade	Assessment criteria
outstanding	Is not applied
excellent	- a full comprehensive answer is given; - deep knowledge of theoretical material is demonstrated; - remarkable ability to develop own arguments, make conclusions based on adequate evidence
very good	Is not applied

Grade	Assessment criteria
good	- an incomplete answer is given; - deep knowledge of theoretical material is demonstrated; - some mistakes are allowed if the student corrects mistakes by himself; - ability to develop own arguments, make conclusions based on adequate evidence with insignificant mistakes
satisfactory	- difficulty in presenting the answer; - incomplete theoretical justification; - difficulties in formulating conclusions
unsatisfactory	- no answer or a wrong answer; - lack of theoretical knowledge
poor	Is not applied

5.1.7 Model assignments (assessment tool - Round table) to assess the development of the competency ПК-3:

1. Actual issues of asset accounting.
2. Actual issues of liabilities accounting.
3. Actual issues of income accounting.
4. Actual issues of expenses accounting.
5. Actual issues of the formation of the statement of financial position.
6. Actual issues of the formation of the statement of profit or loss and other comprehensive income.
7. Actual issues of forming a statement on changes in equity.
8. Actual issues of the formation of a cash flow statement.
9. Actual issues of the formation of notes to financial statements.

Assessment criteria (assessment tool — Round table)

Grade	Assessment criteria
outstanding	Is not applied
excellent	demonstrated the level of knowledge, abilities and skills in the volume corresponding to the training program, without errors
very good	Is not applied
good	the level of knowledge, skills and abilities was demonstrated in the volume, in general, corresponding to the training program, several minor mistakes were made

Grade	Assessment criteria
satisfactory	the minimum permissible level of knowledge, skills and abilities was demonstrated, many serious mistakes were made
unsatisfactory	the level of knowledge, skills and abilities was demonstrated below the minimum requirements, there were gross errors; or a lack of knowledge, skills and abilities has been demonstrated
poor	Is not applied

5.1.8 Model assignments (assessment tool - Project) to assess the development of the competency ПК-3:

1. Modern problems of accounting for property, plant and equipment and ways to solve them.
2. Modern problems of accounting for intangible assets and ways to solve them.
3. Modern problems of accounting of inventories and ways to solve them.
4. Modern problems of accounting for financial assets and ways to solve them.
5. Modern problems of accounting for financial liabilities and ways to solve them.
6. Modern problems of accounting for employee benefits and ways to solve them.
7. Modern problems of accounting for income taxes and ways to solve them.
8. Modern problems of the formation of the statement of financial position (or balance sheet) and ways to solve them.
9. Modern problems of the formation of the statement of profit or loss and other comprehensive income (or statement of financial results) and ways to solve them.
10. Modern problems of forming a report on changes in capital and ways to solve them.
11. Modern problems of the formation of a cash flow statement and ways to solve them.
12. Modern problems of the formation of explanations for financial statements and ways to solve them.

Assessment criteria (assessment tool — Project)

Grade	Assessment criteria
outstanding	Is not applied
excellent	- a full comprehensive answer is given; - deep knowledge of theoretical material is demonstrated; - remarkable ability to develop own arguments, make conclusions based on

Grade	Assessment criteria
	adequate evidence
very good	Is not applied
good	- an incomplete answer is given; - deep knowledge of theoretical material is demonstrated; - some mistakes are allowed if the student corrects mistakes by himself; - ability to develop own arguments, make conclusions based on adequate evidence with insignificant mistakes
satisfactory	- difficulty in presenting the answer; - incomplete theoretical justification; - difficulties in formulating conclusions
unsatisfactory	- no answer or a wrong answer; - lack of theoretical knowledge
poor	Is not applied

5.2. Description of scales for assessing learning outcomes in the discipline during interim certification

Шкала оценивания сформированности компетенций

Уровень сформированности компетенций (индикатора достижения компетенций)	плохо	неудовлетворительно	удовлетворительно	хорошо	очень хорошо	отлично	превосходно
	не зачтено		зачтено				
<u>Знания</u>	Отсутствие знаний теоретического материала. Невозможность оценить полноту знаний вследствие отказа обучающегося от ответа	Уровень знаний ниже минимальных требований. Имели место грубые ошибки	Минимально допустимый уровень знаний. Допущено много негрубых ошибок	Уровень знаний в объеме, соответствующем программе подготовки. Допущено несколько негрубых ошибок	Уровень знаний в объеме, соответствующем программе подготовки. Допущено несколько несущественных ошибок	Уровень знаний в объеме, соответствующем программе подготовки. Ошибок нет.	Уровень знаний в объеме, превышающем программу подготовки.
<u>Умения</u>	Отсутствие минимальных умений. Невозможность оценить наличие умений вследствие отказа обучающегося от ответа	При решении стандартных задач не продемонстрированы основные умения. Имели место грубые ошибки	Продemonстрированы основные умения. Решены типовые задачи с негрубыми ошибками. Выполнены все задания, но не в	Продemonстрированы все основные умения. Решены все основные задачи с негрубыми ошибками. Выполнены все задания в полном	Продemonстрированы все основные умения. Решены все основные задачи. Выполнены все задания в полном объеме, но некоторые	Продemonстрированы все основные умения. Решены все основные задачи с отдельными несущественными	Продemonстрированы все основные умения. Решены все основные задачи. Выполнены все задания, в полном объеме без недочетов

			полном объеме	объеме, но некоторые с недочетами	с недочетами	недочетам и, выполнены все задания в полном объеме	
<u>Навыки</u>	Отсутствие базовых навыков. Невозможность оценить наличие навыков вследствие отказа обучающегося от ответа	При решении стандартных задач не продемонстрированы базовые навыки. Имели место грубые ошибки	Имеется минимальный набор навыков для решения стандартных задач с некоторым и недочетами	Продемонстрированы базовые навыки при решении стандартных задач с некоторым и недочетами	Продемонстрированы базовые навыки при решении стандартных задач без ошибок и недочетов	Продемонстрированы навыки при решении нестандартных задач без ошибок и недочетов	Продемонстрирован творческий подход к решению нестандартных задач

Scale of assessment for interim certification

Grade		Assessment criteria
pass	outstanding	All the competencies (parts of competencies) to be developed within the discipline have been developed at a level no lower than "outstanding", the knowledge and skills for the relevant competencies have been demonstrated at a level higher than the one set out in the programme.
	excellent	All the competencies (parts of competencies) to be developed within the discipline have been developed at a level no lower than "excellent",
	very good	All the competencies (parts of competencies) to be developed within the discipline have been developed at a level no lower than "very good",
	good	All the competencies (parts of competencies) to be developed within the discipline have been developed at a level no lower than "good",
	satisfactory	All the competencies (parts of competencies) to be developed within the discipline have been developed at a level no lower than "satisfactory", with at least one competency developed at the "satisfactory" level.
fail	unsatisfactory	At least one competency has been developed at the "unsatisfactory" level.
	poor	At least one competency has been developed at the "poor" level.

5.3 Model control assignments or other materials required to assess learning outcomes during the interim certification with the criteria for their assessment:

5.3.1 Model assignments (assessment tool - Assignments) to assess the development of the competency ОПК-2

The organization has built the construction, but this building must be demolished (should be eliminated).

Can the organization recognize this construction as an asset (as an property, plant and equipment)?

5.3.2 Model assignments (assessment tool - Assignments) to assess the development of the competency ОПК-5

Compare the composition of IFRS and Russian Accounting Standards

5.3.3 Model assignments (assessment tool - Assignments) to assess the development of the competency ПК-3

Cost of the intangible asset is \$ 80 000.

Amortisation of the intangible asset is \$ 10 000.

Fair value of the intangible asset is \$ 50 000.

Costs of disposal of the intangible asset is \$ 2 000.

Value in use of the intangible asset is \$ 30 000.

What is the recoverable amount of the intangible asset?

Is there an impairment of the intangible asset?

Assessment criteria (assessment tool — Assignments)

Grade	Assessment criteria
outstanding	Is not applied
excellent	The task was solved in full, a reliable and complete answer was received, a competent justification of all the calculated indicators was given
very good	Is not applied
good	There are some inaccuracies in solving the task and answering the questions
satisfactory	The task was completed with significant errors
unsatisfactory	The task has only attempts to solve or has not been completed completely
poor	Is not applied

5.3.4 Model assignments (assessment tool - Control questions) to assess the development of the competency ОПК-2

Definition and Importance of Accounting.

Accounting Objects or Elements of Financial Statements.

5.3.5 Model assignments (assessment tool - Control questions) to assess the development of the competency ОПК-5

Complete set of Financial Statements.

Statement of Financial Position.

Statement of Profit or Loss and Other Comprehensive Income.

Statement of Changes in Equity.

Statement of Cash Flows.

Reporting Cash Flows from Operating Activities in Statement of Cash Flows.

Notes to the Financial Statements.

5.3.6 Model assignments (assessment tool - Control questions) to assess the development of the competency ПК-3

Accounting Regulations. List of International Financial Reporting Standards.

Definition and Recognition of Property, Plant and Equipment.

Measurement at recognition of Property, Plant and Equipment.

Measurement after recognition of Property, Plant and Equipment.

Depreciation of Property, Plant and Equipment.

Impairment of Property, Plant and Equipment.

Derecognition of Property, Plant and Equipment.

Definition and Recognition of Intangible Assets.

Measurement at Recognition of Intangible Assets.

Measurement after Recognition of Intangible Assets.

Amortisation of Intangible Assets.

Impairment of Intangible Assets.

Retirements and Disposals of Intangible Assets.

Definition and Composition of Inventories.

The Basic Approach to Measurement of Inventories. Determination of the Cost of Inventories

Techniques for the Measurement of Cost in Accounting for Inventories. Cost formulas.

Net Realisable Value of Inventories.

Recognition and Derecognition of Financial Instruments.

Initial Measurement of Financial Instruments.

Subsequent Measurement of Financial Assets.

Subsequent Measurement of Financial Liabilities.

Amortised cost of a Financial Asset or Financial Liability.

Definitions in Accounting for Employee Benefits.

Recognition and Measurement of Short-Term Employee Benefits.

Recognition and Measurement of Post-Employment Benefits.

Recognition and Measurement of Other Long-Term Employee Benefits and Termination Benefits.

Complete set of Financial Statements.

Statement of Financial Position.

Statement of Profit or Loss and Other Comprehensive Income.

Statement of Changes in Equity.

Statement of Cash Flows.

Reporting Cash Flows from Operating Activities in Statement of Cash Flows.

Notes to the Financial Statements.

Definition and Importance of Accounting.

Accounting Objects or Elements of Financial Statements.

Assessment criteria (assessment tool — Control questions)

Grade	Assessment criteria
outstanding	Is not applied
excellent	- a full comprehensive answer is given; - deep knowledge of theoretical material is demonstrated; - remarkable ability to develop own arguments, make conclusions based on adequate evidence
very good	Is not applied
good	- an incomplete answer is given; - deep knowledge of theoretical material is demonstrated; -

Grade	Assessment criteria
	some mistakes are allowed if the student corrects mistakes by himself; - ability to develop own arguments, make conclusions based on adequate evidence with insignificant mistakes
satisfactory	- difficulty in presenting the answer; - incomplete theoretical justification; - difficulties in formulating conclusions
unsatisfactory	- no answer or a wrong answer; - lack of theoretical knowledge
poor	Is not applied

6. Учебно-методическое и информационное обеспечение дисциплины (модуля)

Основная литература:

1. Mehmet Serdar Erciş, Editor. Contemporary Research in Accounting, Auditing and Finance. - Cambridge Scholars Publishing, 2019. - 1 online resource. - ISBN 9781527532328. - ISBN 9781527531826. - Текст : электронный., <https://e-lib.unn.ru/MegaPro/UserEntry?Action=FindDocs&ids=853406&idb=0>.

Дополнительная литература:

1. Мизиковский Ефим Абрамович. Международные стандарты финансовой отчетности : Учебник / Национальный исследовательский Нижегородский государственный университет им. Н.И. Лобачевского. - 2-е изд. - Москва : Издательство "Магистр", 2019. - 568 с. - ВО - Бакалавриат. - ISBN 978-5-9776-0505-2. - ISBN 978-5-16-103453-8. - ISBN 978-5-16-015487-9., <https://e-lib.unn.ru/MegaPro/UserEntry?Action=FindDocs&ids=628527&idb=0>.

Программное обеспечение и Интернет-ресурсы (в соответствии с содержанием дисциплины):

ifrs.org

7. Материально-техническое обеспечение дисциплины (модуля)

Учебные аудитории для проведения учебных занятий, предусмотренных образовательной программой, оснащены мультимедийным оборудованием (проектор, экран), техническими средствами обучения, компьютерами.

Помещения для самостоятельной работы обучающихся оснащены компьютерной техникой с возможностью подключения к сети "Интернет" и обеспечены доступом в электронную информационно-образовательную среду.

Программа составлена в соответствии с требованиями ОС ННГУ по направлению подготовки 38.03.01 - Economics.

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