

**Ministry of Education and Science of the Russian Federation  
Federal State Autonomous Educational Institution of Higher Education**

National Research University  
Lobachevsky State University of Nizhny Novgorod

Institute of Economics and Entrepreneurship

APPROVED by the decision of the Academic  
Council of UNN protocol № 6 dated «31» 05 2023

**Study Program of the Course**

**Accounting**

---

*(name of the subject (course))*

Level of Higher Education  
**Bachelor**

---

Area of Study  
**38.03.01 «Economics»**

---

Program  
**World Economy**

---

Form of Training  
**Full - Time**

---

Nizhny Novgorod  
2023

## 1. The Place of the Course in the Structure of the Main Education (Degree) Program

The course is a part of core courses.

The place of the discipline in the curriculum of the educational program	Стандартный текст для автоматического заполнения в конструкторе РПД
Block 1. Disciplines (modules). Core part	Academic discipline <i>Б1.О.22 Accounting</i> is a part of core courses.  Area of Study <i>38.03.01 Economics</i> .

## 2. The planned learning outcomes, correlated with the planned learning outcomes of the educational program (competencies and indicators of competencies achievement)

Competencies	The planned learning outcomes, in accordance with the indicator of achievement of competence		Assessment tools
	Indicator of competence achievement * (код, содержание индикатора)	Learning outcomes **	
<i>GPC-2. Is able to collect, process and statistically analyse data necessary for solving economic problems</i>	<i>GPC 2.1. Is able to perform statistical analysis of data required to solve problems within one's professional field</i>	<i>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</i>	<i>Interview, Task (practical task)</i>
	<i>GPC 2.2. Is able to apply mathematical methods to the processing of collected data</i>	<i>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</i>	<i>Interview, Task (practical task)</i>
<i>GPC-5. Is able to use modern information technologies and software in solving professional tasks</i>	<i>GPC 5.1. Is able to select tools and software to solve professional tasks</i>	<i>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 information technology</i>	<i>Interview, Task (practical task)</i>
	<i>GPC 5.2. Is able to use modern information</i>	<i>Know the importance of professional judgment of an accountant in the</i>	<i>Interview, Task (practical)</i>

	<i>technologies and software to solve professional tasks</i>	<i>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</i>	<i>task)</i>
<i>PC-3. Is able to analyse and interpret data from domestic and foreign financial, accounting and other information, identify trends in economic and socio-economic indicators and use the information to make managerial decisions</i>	<i>PC 3.1. Generates, analyses and interprets financial and economic information</i>	<i>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</i>	<i>Interview, Task (practical task), Round table, discussion, controversy, dispute, debate, Project</i>
	<i>PC 3.2. Identifies trends and uses the results of information analysis to make managerial decisions</i>	<i>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</i>	<i>Interview, Task (practical task), Round table, discussion, controversy, dispute, debate, Project</i>

### 3. The Structure and Content of the Course

#### 3.1 Workload of the Course

	<b>Full - Time</b>
<b>Total number of credits</b>	<b>4 Credits</b>
<b>Hours according to the curriculum</b>	<b>144</b>
<b>including</b>	
<b>Contact work with the teacher:</b>	<b>34</b>
- Lectures	16
- Seminars (practical classes / laboratory work)	16
<b>Student's independent work</b>	<b>74</b>
<b>Control</b>	<b>2</b>
<b>Midterm Assessment - Exam</b>	<b>36</b>

#### 3.2. Content of the Course

<b>Modules or topics</b>	<b>Wor kload (hour)</b>	<b>Including</b>

		Contact Work				Independent work
		Lectures	Seminars	Lab classes	Total	
Topic 1 Definition and meaning of accounting. Accounting objects	13, 52	2	2		4	9,25
Topic 2 Composition of accounting standards	13, 52	2	2		4	9,25
Topic 3. Accounting for property, plant and equipment	13, 52	2	2		4	9,25
Topic 4. Accounting for intangible assets	13, 52	2	2		4	9,25
Topic 5. Accounting for inventories	13, 52	2	2		4	9,25
Topic 6. Accounting for financial instruments	13, 52	2	2		4	9,25
Topic 7. Accounting for employee benefits	13, 52	2	2		4	9,25
Topic 8. Financial statements	13, 52	2	2		4	9,25
Control	2				2	
Total	144	16	16		34	74

Practical classes (seminars /laboratory work) are organized with elements of practical training, that provides the implementation of certain activities related to future profession.

Practical training includes: task (practical task), round table, discussion, controversy, dispute, debate, project.

4 hours are allocated for practical training (seminars /laboratory work) in the form of practical training.

Practical training is aimed at the formation and development of:

- practical skills in accordance with the profile of the program: search for information on the task received, collection, analysis and evaluation of the data necessary for carrying out basic calculations in accounting; processing and interpretation of refined and reporting information characterizing the activities of the organization; identify, on the basis of accounting and financial reporting data, trends in the development of indicators characterizing the financial position and performance of the organization used for analysis and making management decisions based on it.
- competencies:

GPC-2. Is able to collect, process and statistically analyse data necessary for solving economic problems;

GPC-5. Is able to use modern information technologies and software in solving professional tasks;

PC-3. Is able to analyse and interpret data from domestic and foreign financial, accounting and other information, identify trends in economic and socio-economic indicators and use the information to make managerial decisions.

Ongoing monitoring of academic performance is carried out within the framework of seminar-type classes/ group or individual consultations.

#### **4. Methodological support for students' independent work.**

Questions for final control, tasks for current control and Midterm Assessment based on the learning outcomes of the discipline are given in 5.2.

An online course created in the UNN e-learning system is used to ensure the independent work of students ("Accounting" (author Druzhilovskaya E.S.)), - <https://e-learning.unn.ru/> : <https://e-learning.unn.ru/course/view.php?id=5281>.

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.

### Interview questions

1. Definition and Importance of Accounting.
2. Accounting Objects or Elements of Financial Statements.
3. Accounting Regulations. List of International Financial Reporting Standards.
4. Definition and Recognition of Property, Plant and Equipment.
5. Measurement at recognition of Property, Plant and Equipment.
6. Measurement after recognition of Property, Plant and Equipment.
7. Depreciation of Property, Plant and Equipment.
8. Impairment of Property, Plant and Equipment.
9. Derecognition of Property, Plant and Equipment.
10. Definition and Recognition of Intangible Assets.
11. Measurement at Recognition of Intangible Assets.
12. Measurement after Recognition of Intangible Assets.
13. Amortisation of Intangible Assets.
14. Impairment of Intangible Assets.
15. Retirements and Disposals of Intangible Assets.
16. Definitions in Inventories Accounting (Definitions in Accounting for Inventories).
17. Measurement of Inventories.
18. Techniques for the Measurement of Cost in Accounting for Inventories. Cost formulas.
19. Net Realisable Value of Inventories.
20. Definitions in Financial Instruments Accounting (Definitions in Accounting for Financial Instruments).
21. Recognition and Derecognition of Financial Instruments.
22. Initial Measurement of Financial Instruments.
23. Subsequent Measurement of Financial Assets.
24. Subsequent Measurement of Financial Liabilities.
25. Amortised cost of a Financial Asset or Financial Liability.
26. Definitions in Accounting for Employee Benefits.
27. Recognition and Measurement of Short-Term Employee Benefits.
28. Recognition and Measurement of Post-Employment Benefits.
29. Recognition and Measurement of Other Long-Term Employee Benefits and Termination Benefits.
30. Complete set of Financial Statements.
31. Statement of Financial Position.
32. Statement of Profit or Loss and Other Comprehensive Income.
33. Statement of Changes in Equity.
34. Statement of Cash Flows.

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

36. Notes to the Financial Statements.

List of discussion topics for  
round table discussion, controversy, dispute, debate

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.

Methodological recommendations for holding a round table are presented in paragraph 5.2.

Recommended topics for group and individual projects

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.

Methodological recommendations for the preparation of group and individual projects are given in paragraph 5.2.

Examples of tasks for conducting current control and intermediate certification based on the results of mastering the discipline are presented in paragraph 5.2.

Current control is carried out in the course of the educational process and according to the results of assignments for independent work. The main forms of current control of knowledge are:

- discussion of the questions in the plans of practical classes during the interview;
- discussion of the tasks performed, discussion of the conclusions and recommendations arising from them.
- discussion of the implementation of group and individual projects;
- discussion of modern problems of accounting, the formation of financial statements in the course of a round table, discussion, polemics, dispute, debate.

The form of intermediate certification in the study of the discipline is the passing of an exam. The student must answer two questions and solve one problem. Tasks are similar to those that were considered in the classroom workshops in practical exercises.



**5. Evaluation tools for Midterm Assessment based on the learning of the course material,**  
includes:

**5.1. Criteria for assessing learning outcomes**

Learning outcomes	Assessment criteria						
	«Poor»	«Unsatisfactory»	«Satisfactory»	«Good»	«Very good»	«Excellent»	«Perfect»
	FAIL		PASS				
<u>Knowledge</u>	Lack of theoretical knowledge.  Inability to assess the completeness of knowledge due to the student's refusal to answer	The level of knowledge is below minimum requirements. There has been serious errors.	Minimum acceptable level of knowledge. A lot of errors were made.	The level of knowledge corresponds to the program. A few errors were made	The level of knowledge corresponds to the program.  A few minor flaws were made	The level of knowledge corresponds to the program. There are no flaws.	The level of knowledge exceeds the level required in the training program.
<u>Abilities</u>	Lack of minimal abilities and skills.  Inability to assess the completeness of knowledge due to the student's refusal to answer	Basic abilities and skills in solving standard tasks are not demonstrated.  There has been serious errors.	Basic abilities and skills are demonstrated. Typical tasks with non-serious errors were solved. All tasks are completed, but not in full.	All basic abilities and skills are demonstrated. All the main tasks with non-serious errors have been solved. All the tasks were completed, in full, but some of them were incomplete.	All basic abilities and skills are demonstrated. All the main tasks have been solved. All tasks are completed, in full, but some with shortcomings.	All the basic abilities and skills are demonstrated.  All the main tasks are solved with some minor shortcomings, all the tasks are completed in full	All the basic abilities and skills are demonstrated.  All the main tasks have been solved. All tasks are completed, in full, without any shortcomings
<u>Skills</u>	Lack of skills of the material.  Inability to assess the completeness of knowledge due to the student's refusal to answer	Basic skills in solving standard tasks are not demonstrated  There has been serious errors.	There is a minimal set of skills in solving standard tasks with some shortcomings	Basic skills in solving standard tasks are demonstrated with some shortcomings	Basic skills in solving standard tasks are demonstrated without errors and shortcomings	Skills in solving nonstandard tasks are demonstrated without errors and shortcomings.	A creative approach to solving non-standard tasks is demonstrated

**Scale for the assessment of the learning outcomes:**

Assessment		Training level
<b>PASS</b>	<b>Perfect</b>	All competencies (parts of competencies) are formed at a level not lower than "Perfect". Knowledge, skills, and proficiency in the relevant competencies are demonstrated at a level higher than the program provides
	<b>Excellent</b>	All the competencies (parts of competencies) are formed at a level not lower than "excellent", at least one competence is formed at the "Excellent" level.
	<b>Very good</b>	All the competencies (parts of competencies) are formed at a level not lower than "Very good", at least one competence is formed at the "Very good" level.
	<b>Good</b>	All the competencies (parts of competencies) are formed at a level not lower than "Good", at least one competence is formed at the level of "Good".
	<b>Satisfactory</b>	All the competencies (parts of competencies) are formed at a level not lower than " Satisfactory ", at least one competence is formed at the level of " Satisfactory ".
<b>FAIL</b>	<b>Unsatisfactory</b>	All the competencies (parts of competencies) are formed at a level not lower than " Unsatisfactory ", no one competence is formed at the level of " Poor ".
	<b>Poor</b>	At least one competence is formed at the " Poor " level

### 3.2. Typical assignments or other materials necessary for the assessment of learning outcomes.

#### 5.2.1 Questions for pass/fail final control

Questions	Code of competence
Definition and Importance of Accounting.	PC-3, GPC-2
Accounting Objects or Elements of Financial Statements.	PC-3, GPC-2
Accounting Regulations. List of International Financial Reporting Standards.	PC-3
Definition and Recognition of Property, Plant and Equipment.	PC-3
Measurement at recognition of Property, Plant and Equipment.	PC-3
Measurement after recognition of Property, Plant and Equipment.	PC-3
Depreciation of Property, Plant and Equipment.	PC-3
Impairment of Property, Plant and Equipment.	PC-3
Derecognition of Property, Plant and Equipment.	PC-3
Definition and Recognition of Intangible Assets.	PC-3
Measurement at Recognition of Intangible Assets.	PC-3
Measurement after Recognition of Intangible Assets.	PC-3
Amortisation of Intangible Assets.	PC-3
Impairment of Intangible Assets.	PC-3
Retirements and Disposals of Intangible Assets.	PC-3
Definition and Composition of Inventories.	PC-3
The Basic Approach to Measurement of Inventories. Determination of the Cost of Inventories	PC-3
Techniques for the Measurement of Cost in Accounting for Inventories. Cost formulas.	PC-3
Net Realisable Value of Inventories.	PC-3
Recognition and Derecognition of Financial Instruments.	PC-3
Initial Measurement of Financial Instruments.	PC-3
Subsequent Measurement of Financial Assets.	PC-3
Subsequent Measurement of Financial Liabilities.	PC-3
Amortised cost of a Financial Asset or Financial Liability.	PC-3
Definitions in Accounting for Employee Benefits.	PC-3
Recognition and Measurement of Short-Term Employee Benefits.	PC-3
Recognition and Measurement of Post-Employment Benefits.	PC-3
Recognition and Measurement of Other Long-Term Employee Benefits and Termination Benefits.	PC-3
Complete set of Financial Statements.	PC-3, GPC-5
Statement of Financial Position.	PC-3, GPC-5
Statement of Profit or Loss and Other Comprehensive Income.	PC-3, GPC-5
Statement of Changes in Equity.	PC-3
Statement of Cash Flows.	PC-3
Reporting Cash Flows from Operating Activities in Statement of Cash Flows.	PC-3
Notes to the Financial Statements.	PC-3

#### Criteria for Evaluating

5 «Excellent»	<ul style="list-style-type: none"> <li>- a full comprehensive answer is given;</li> <li>- deep knowledge of theoretical material is demonstrated;</li> <li>- remarkable ability to develop own arguments, make conclusions based on adequate evidence</li> </ul>
---------------	--

4 «Good»	<ul style="list-style-type: none"> <li>- an incomplete answer is given;</li> <li>- deep knowledge of theoretical material is demonstrated;</li> <li>- some mistakes are allowed if the student corrects mistakes by himself;</li> <li>- ability to develop own arguments, make conclusions based on adequate evidence with insignificant mistakes</li> </ul>
3 «Satisfactory» (Pass)	<ul style="list-style-type: none"> <li>- difficulty in presenting the answer;</li> <li>- incomplete theoretical justification;</li> <li>- difficulties in formulating conclusions.</li> </ul>
2 «Unsatisfactory» (Fail)	<ul style="list-style-type: none"> <li>- no answer or a wrong answer;</li> <li>- lack of theoretical knowledge</li> </ul>

### 5.2.3. Standard tasks for assessing the competence formation GPC-2

1

Classify these accounting objects (elements of financial statements):

office equipment;  
 brand names;  
 building which will be sold but not will continue use;  
 building to earn rentals;  
 building use for administrative purposes;  
 share capital;  
 retained earnings;  
 machinery;  
 cash;  
 work in progress being produced;  
 computer software;  
 an equity instrument of another entity (shares of other entity);  
 a contractual right to receive cash or another financial asset from another entity;  
 a contractual obligation to deliver cash or another financial asset to another entity;  
 land;  
 materials and supplies awaiting use in the production process;  
 warranty obligations;  
 a contractual right to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity;  
 a contractual obligation to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity;  
 goods purchased and held for resale;  
 licences;

finished goods produced; patents

2

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

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

#### **Criteria for Evaluating**

5 «Excellent»	The task was solved in full, a reliable and complete answer was received, a competent justification of all the calculated indicators was given
4 «Good»	There are some inaccuracies in solving the task and answering the questions
3 «Satisfactory» (Pass)	The task was completed with significant errors
2 «Unsatisfactory» (Fail)	The task has only attempts to solve or has not been completed completely

#### **8.Logistical support for the course**

Special classrooms are used for conducting lectures and seminars, group and individual consultations, ongoing monitoring and intermediate certification, as well as for students' independent work. These rooms are equipped with specialized furniture and technical teaching aids for presenting educational information to a large audience.

For lecture-type classes, sets of demonstration equipment and educational visual aids are offered to provide thematic illustrations that correspond to the program of a given subject.

Premises for students' independent work are equipped with computers that provide connection to the Internet and access to Lobachevsky University's electronic information and educational environment.

The program was compiled in accordance with the requirements of the Federal State Educational Standard for Higher Education and the Educational Program in the field of "Economics", the profile is "World Economy".

Author:

Associate prof., PhD  
E.S. Drusilovskaya

Head of the Department

---

Prof., PhD  
Mizikovsky I.E.

Reviewer:

---

Human Resources  
Director of LTD «UNILIN»

Pogodina G.V.

---

The program was approved at a meeting of the Methodological Commission of the Institute of Economics and Entrepreneurship on November 30, 2022, Protocol No. 6.