

THE DISCIPLINE'S WORK PROGRAM

B1.V.01.08 Automation of accounting and analytical information processing

Course of study: 38.03.02 Management

Orientation (profile): Organization management and logistics

Qualification (degree): Bachelor's degree

Form of study: full-time

Institute of Economics, Management and Service Technologies

Department of Economics and Management named after N.G. Nechaev

	full-time form	form part-time	form part-time
Course	4		
Semester/trimester	7		

Lectures	18		
Laboratory classes	54		
Practical (seminar) classes			
, including practical training	4		
The form of intermediate certification	Зачет		
Control			
Other forms of work			
Independent work	36		

Total hours: 108

Labor intensity: 3 credits.

Developer of the work program:

Candidate of Pedagogical Sciences, Associate Professor S.V. Vorobyov

I. ORGANIZATIONAL AND METHODOLOGICAL SECTION

The purpose of studying the discipline: the formation of students' competencies in the process of studying accounting and analysis concepts, basic principles of automated accounting and analysis, as well as the processing of professional information generated in accounting and analysis, in the practice of making business decisions.

Objectives of the discipline study:

- - teach to reflect business transactions on accounting accounts and analyze the balance sheet status as a result of business transactions in the digital environment of the organization;

to teach how to use in practice the elements of the accounting automation and analysis method;

to develop and deepen the skills of independent solving of practical tasks.

The place of the discipline in the structure of the OPOP: it is implemented within the framework of the part formed by the participants in educational relations of block B1. Disciplines (modules).

Planned learning outcomes in the discipline:

Competence code	Indicators of competence achievement	Planned learning outcomes in the discipline
PCS -1	To know: <ul style="list-style-type: none">typical methods and methods of performing professional tasks in the field of production planning and organization; fundamentals of using modern management approaches.	Knows: <ul style="list-style-type: none">the theoretical foundations of accounting automation and analysis;the main methods of automation of accounting and analysis in the enterprise.
	Be able to: <ul style="list-style-type: none">to apply in practice methods and methods of solving problems in the field of planning, organization of production using modern management approaches; to use modern management approaches in solving professional tasks in various fields of economic activity.	Can: <ul style="list-style-type: none">use theoretical knowledge in the field of automated accounting and analysis systems and technologies;to determine analytical indicators and identify trends in the development of financial and economic activities of the organization.
	Own: <ul style="list-style-type: none">skills in applying standard methods and methods of performing professional tasks in the field of planning, production organization, and modern management.	Possesses: <ul style="list-style-type: none">skills of analyzing the company's activities by means of information technology;methods of automated compilation of accounting and analytical documentation.

II. CONTENT AND SCOPE OF THE DISCIPLINE

indicating the number of hours allocated for students' contact work with a teacher (by type of training) and for independent work

Full-time education

№ п/п	Naming of sections and topics	Total	Classroom classes			Independent work
			ЛК	ПЗ	ЛБ	
1.	Topic 1. Basic business accounting operations.	12	2		4	4
2.	Topic 2. General principles of work in the 1C: Accounting 8 program.	12	2		8	2
3.	Topic 3. Chart of accounts in the 1C: Accounting 8 system.	10	2		6	6
4.	Topic 4. Filling out reference books in the 1C: Accounting 8 system.	12	2		6	4
5.	Topic 5. Business operations and work with documents in the 1C: Accounting 8 system.	14	2		8	2
6.	Topic 6. Accounting of fixed assets in the 1C: Accounting 8 system.	10	2		6	4
7.	Topic 7. Wholesale sales of goods in the 1C: Accounting 8 system.	10	2		6	4
8.	Topic 8. Retail trade in the 1C: Accounting 8 system.	14	2		4	4
9.	Topic 9. Implementation of analytical capabilities in the 1C: Accounting 8 system.	14	2		6	6
	Test					
	Total for the 7th semester	<i>108</i>	<i>18</i>		<i>54</i>	<i>36</i>
	, including practical training	<i>4</i>	<i>2</i>		<i>2</i>	
	total:	108	18		54	36

Full-time and part-time education (not implemented)

Correspondence education (not implemented)

III. EVALUATION MATERIALS FOR THE ONGOING AND INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

The current certification is carried out in the form of a test paper (in a traditional or test form).

A typical version of the test

In the traditional form:

1 option

The company is engaged in wholesale trade of warehouse racks and their accessories. The purchase of components is reflected in the document "Bill of lading", the sale is "Bill of lading". Each rack is a fixed set of components (for example, 4 racks, 5 shelves and 20 bolts). It is necessary to ensure the uniqueness of the parts, i.e. the same part cannot belong to different racks.

Inventory balances are kept in the context of warehouses. There is only one warehouse in the documents "Bill of lading" and "Bill of lading" (the warehouse is the details of the header). It is possible to sell both individual components and entire racks, and both the racks and their components are indicated in one tabular part. In case of sale of the rack, the corresponding number of components is written off from the warehouse. In the event that there are not enough components in the warehouse, the document should not be carried out. Cost accounting of parts is not required.

Create a report that will show the number of whole racks in the warehouse section, and a report that will show the number of parts in the section of the racks to which they belong, and warehouses. For example, if a rack consists of 4 racks, 5 shelves and 20 bolts, and the warehouse has 8 racks, 15 shelves and 25 bolts, then there is only one whole rack.

Availability of shelves as of 03/31/2024

Склад	Стеллаж	Кол-во
Основной		
	Высокий	3
	Угловой	4
Транзитный		
	Высокий	5

Наличие деталей на дату 31.03.2024

Склад	Стеллаж	Деталь	Кол-во
Основной			
	Высокий		
		Болт М12	52
		Стойка высокая	15

2 option

The company is engaged in wholesale trade. The receipt of goods is reflected in the document "Receipt invoice", the sale is reflected in the document "Invoice invoice". Warehouse accounting is not conducted. When carrying out an invoice in case of a shortage of goods, it is necessary to issue an appropriate warning indicating the amount of shortage and not allow the document to be carried out.

Cost write-off should be organized by batches, depending on the current value of the cost write-off method (FIFO or LIFO) adopted for this year in accounting policy and the batch specified in the document (in the tabular part of the document). It is emphasized once again that the accounting policy is valid for a year. The write-off method may change next year. First of all, the product must be written off from the batch indicated in the tabular part. If there is not enough product for the selected batch (or not), the product is written off in accordance with the current accounting policy.

It is necessary to create a report on the sales of goods for the period and the remaining goods on the specified date.

Sales for the period from 01.01.2024 to 31.03.2024

Номенклатура	Кол-во	Себест-сть	Продажа	Прибыль
Куртка замшевая	3	300	620	320
Сумка женская	3	30	50	20

Profit is calculated as: The sum of sales minus the Cost.

Remaining goods as of 01.01.2024

Номенклатура	Партия	Кол-во	Стоимость
Куртка замшевая		4	350
	Прих. Накладная №1	2	250
	Прих. Накладная №2	2	100
Сумка женская		6	65
	Прих. Накладная №1	5	50
	Прих. Накладная №3	1	15

In the test form:

1. What sets of tasks does the accounting information subsystem include:

- a) accounting of fixed assets;
- b) accounting of labor and wages;
- c) accounting of finished products;
- d) preparation of financial statements.

2. For enterprises with a small amount of rotating information, it is sufficient to use for electronic document management:

- a) specialized systems;
- b) a text editor;
- c) the control module;
- d) the Galaktika system.

3. The main information carriers in automated information processing are:

- a) output documents;
- b) input and output documents;
- c) input documents;
- d) there is no right option.

4. The criteria for choosing an automated document management system at an enterprise are:

- a) the scale of the enterprise;
- b) the degree of technical training;
- c) the degree of technological training;
- d) all the options are correct.

5. Which documentation includes the summary grouping data obtained as a result of automated processing and produced mainly on computer printing devices:

- a) input;
- b) archived;
- c) exit;

d) design room.

6. In which of the listed accounting sections can the 1C system be used?:Company:

- a) accounting of bank and cash register transactions;**
- b) accounting of fixed assets and intangible assets;**
- c) accounting of materials;**
- d) all of the above and others.**

7. An automated workplace is:

- a) a set of economic, informational, mathematical, methods and software models designed for information processing;**
- b) a set of methods and means of implementing operations for collecting, registering, transmitting, and protecting information;**
- c) a set of information resources for data processing and automation of management functions;**
- d) there is no correct answer.**

8. Classification of documents by field of activity includes:

- a) accounting, statistical;**
- b) incoming, archived;**
- c) administrative, executive;**
- d) all of the above.**

9. The sequence of passing through a document from the moment of making the first entry to its transfer to the archive is called:

- a) archiving;**
- b) document management;**
- c) administration;**
- d) positioning.**

10. The most important functions of an automated enterprise management information system are:

- a) accounting;**
- b) control;**
- c) analysis;**
- d) all of the above.**

11. Distributed information processing is a consequence of:

- a) centralized management;**
- b) decentralization of management;**
- c) there is no correct answer;**
- d) options a) and b) are correct.**

12. 1C system:The company has a multicomponent structure consisting of the following components:

- a) accounting;
- b) operational accounting;
- c) calculation;
- d) statistical accounting.

13. To view previously entered documents in the 1C system:The enterprise is provided for:

- a) reports;
- b) magazines;
- c) reference books;
- d) transfers.

14. Entering information in the 1C system:An enterprise can be organized in:

- a) manual operation entry mode;
- b) the mode of typical operations;
- c) the automatic generation of operations on documents;
- d) in all the listed modes.

15. To obtain various information containing totals or detailed information in the 1C system:The company uses:

- a) documents;
- b) reference books and dictionaries;
- c) reports;
- d) magazines.

The intermediate certification of students is carried out in the form of a test using the following assessment materials: a list of questions for the test.

Questions for the test (7th semester full-time education)

1. 1. Goals and objectives of accounting automation
2. 2. The concept of an automated accounting information system
3. 3. The concept of automated information technologies of accounting
4. 4. Classification of AISBEA systems
5. 5. Types of accounting automation programs
6. 6. The structure of AISBEA
7. 7. The functional part of AISUP
8. 8. Types of support for an automated accounting information system
9. 9. Coding of accounting and analytical information. Coding methods.
- 10.10. Tasks of an accountant in the context of automation of the accounting process.
- 11.11. The scheme of construction of accounting on the basis of an automated workplace

- 12.12. Technological structure of the automated control system.
- 13.13. Principles of accounting information processing in an automated workplace (AWP).
- 14.14. Separation of accounting information in an automated workplace
- 15.15. Automation of obtaining accounting and output documents.
- 16.16. The effectiveness of AISBEA.
- 17.17. Application of modern forms of accounting automation
- 18.18. Features of the implementation of an automated accounting information system in various sectors of the economy.
- 19.19. Network support of an automated accounting information system.
- 20.20. Features of working in a computer network.
- 21.21. Enterprise automation using a PC network.
- 22.22. Economic analysis, audit and revision in the context of electronic data processing.
- 23.23. Using the chart of accounts in automated accounting programs.
- 24.24. Methods of AIS analysis and selection for various enterprises.
- 25.25. Industry automation systems for accounting and business analysis
- 26.26. activities of the enterprise
- 27.27. Technology of automation of accounting of fixed assets on a PC. Standard reference information.
- 28.28. Output information when maintaining automated accounting of fixed assets.
- 29.29. Input of operational information on the accounting of fixed assets. Cost accounting and revaluation of fixed assets.
- 30.30. Technology of automation of accounting of materials on a PC. Regulatory and reference information on accounting of materials.
- 31.31. Input of operational information on the availability and movement of materials.
- 32.32. Automation of accounting for the sale of materials.

IV. THE LIST OF LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE

4.1. Basic literature

1. Pogorelova, T. G. Modern educational and information technologies : a textbook : [16+] / T. G. Pogorelova ; Southern Federal University. Rostov-on-Don : Southern Federal University, 2023. 165 p. : ill., table. – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=713486> (date of access: 04/20/2024). – Bibliogr. in ISBN 978-5-9275-4526-1. – Text : electronic.

4.2. Additional literature

1. Tax administration in the digital economy : a textbook / N. D. Eriashvili, M. E. Kosov, S. P. Kolchin [et al.]. Moscow : Unity-Dana, 2023. 456 p. : tab., schematics. – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=712876> (date of access: 04/20/2024). – Bibliogr.: pp. 437-446. – ISBN 978-5-238-03731-8. – Text : electronic.

V. THE LIST OF RESOURCES OF THE INTERNET INFORMATION AND TELECOMMUNICATION NETWORK NECESSARY FOR MASTERING THE DISCIPLINE

№ пп	Link to an information resource	The name of the development in electronic form	Availability
1.	http://innovation.gov.ru/	Innovation in Russia website	Free access
2.	www.garant.ru	Information and legal portal	Free access
3.	www.consultant.ru	Russian computer Legal Reference System	Free access

VI. MODERN PROFESSIONAL DATABASES AND INFORMATION REFERENCE SYSTEMS

1.	http://www.biblioclub.ru	Electronic Library System (EBS) University Library Online	Registration via any university computer. In the future, unlimited individual access is provided from any point where Internet access is available.
2.	http://www.e.lanbook.com	The Electronic Library System (EBS) of the Lan Publishing House	Free access
3.	нэб.рф	National Electronic Library	Access is provided only within the framework of an organized electronic reading room from terminals installed on the territory. IGU Scientific Library (28 Kommunarov St.): reading room, room 305 b; YSU Electronic Information Center, room 406 a

VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE

The following licensed and freely distributed software is used in the implementation of the academic discipline:

- Microsoft Windows;
- Microsoft Office;
- LibreOffice, etc.

VIII. EQUIPMENT AND TECHNICAL TRAINING FACILITIES NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

Training sessions are held in classrooms equipped with specialized furniture, including stationary or portable technical training equipment (projector, screen, computer/laptop).

Independent work is carried out in classrooms equipped with computer technology with the ability to connect to the Internet and provide access to the electronic information and educational environment of the university.