

# BUNIN YELETS STATE UNIVERSITY

## WORKING PROGRAM OF THE DISCIPLINE B1.C.04.07 Accounting and reporting

**Training area:** 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 part- shape	time correspondence
Course	3	--	-
Semester / trimester	5,6	--	-

Lectures	60	--	-
Laboratory classes	-		
Practical (seminar) classes	60	--	-
including practical training	-		
Form(s) of intermediate certification	Credit Exam-0,3	-	-
Other forms of work	-	-	-
Control	9	--	-
Independent work	122,7	--	-

**Total hours:** 252

**Labor intensity:** 7 credits.

Developer of the work program:

Candidate of Economic Sciences, Associate Professor Stepanenkova N. M.

## I.ORGANIZATIONAL AND METHODOLOGICAL SECTION

**The purpose of studying the discipline:** formation of theoretical and practical skills in the methodology and organization of accounting for economic performance indicators of organizations and the use of accounting information for making managerial decisions.

**Objectives of studying the discipline:**

- acquisition of a system of knowledge about accounting as one of the functions of entrepreneurial activity aimed at making a profit and designed to help achieve goals in the market of goods and services;
- organization of an information system for a wide range of internal and external users;
- preparation and presentation of information that meets the requirements of various users (internal and external).

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

Planned results of training in the discipline:

Code of competence	Indicators of achievement of competencies	Planned results of training in the discipline
UC-1	<b>Know:</b> <ul style="list-style-type: none"><li>- methods of searching for information and working with it;</li><li>- the essence of a systematic approach.</li></ul>	<b>Knows:</b> <ul style="list-style-type: none"><li>- the main sources of information and resources, the regulatory framework of accounting;</li><li>- a systematic approach to the organization of accounting at the enterprise and its subsystems (cash accounting, inventory accounting, accounting for settlements with suppliers and buyers, etc.)</li></ul>
	<b>To be able to:</b> <ul style="list-style-type: none"><li>- analyze the problem, identify the stages of its solution, perform actions to solve it;</li><li>- find various options for solving the problem, evaluate their advantages and risks.</li></ul>	<b>Can do:</b> <ul style="list-style-type: none"><li>- develop forms of primary accounting documents, accounting registers, forms of accounting (financial) statements and draw up a schedule of document flow;</li><li>- determine the methods of accounting and form the accounting policy of an economic entity.</li></ul>
	<b>Own:</b> <ul style="list-style-type: none"><li>- skills in assessing the practical consequences of possible solutions to the problem;</li><li>- skills of competent, logical, reasoned formulation of their own judgments and assessments.</li></ul>	<b>Owns:</b> <ul style="list-style-type: none"><li>- skills of reflection on accounting accounts of logistics operations;</li><li>- skills of drawing up documentation related to warehouse accounting; drawing up forms of primary documents used for registration of business operations, drawing up standard acceptance contracts, transfer of inventory values.</li></ul>
	<b>Know:</b>	<b>Knows:</b>

<b>GPC-2</b>	<ul style="list-style-type: none"> <li>- methods of processing and statistical analysis of data;</li> <li>- methods of processing economic information using information technologies and various financial and economic programs.</li> </ul>	<ul style="list-style-type: none"> <li>- methodology for drawing up correspondence of accounts, determining the results of economic activity for the reporting period on accounting accounts;</li> <li>- composition and content of the organization's financial statements;</li> <li>- technical capabilities of processing the collected information using information technologies and various accounting automation programs.</li> </ul>
	<b>Be able to:</b> <ul style="list-style-type: none"> <li>- collect and process data to solve the tasks set;</li> <li>- correlate the collection of information at a certain date and use various methods of statistical processing when analyzing data.</li> </ul>	<b>Can do:</b> <ul style="list-style-type: none"> <li>- determine the value of collecting, analyzing and processing the collected financial and economic information;</li> <li>- reflect the property and financial position of the organization on an accrual basis on accounting accounts, determine the results of economic activity for the reporting period;</li> </ul>
	<b>Own:</b> <ul style="list-style-type: none"> <li>- skills of statistical analysis of data necessary for solving economic tasks;</li> <li>- techniques for analyzing complex socio-economic indicators.</li> </ul>	<b>Owns:</b> <ul style="list-style-type: none"> <li>-skills of reflecting on accounting accounts the results of economic activity for the reporting period;</li> <li>- methods of analyzing financial statements using modern methods of processing business information when solving professional problems.</li> </ul>

## II. CONTENT AND SCOPE OF THE DISCIPLINE

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

### Full-time education

1	Name of sections and	topics Total	Classroom classes			Sam. rab.
			LK	PZ	LB	
	<b>Section 1. General issues of methodology and organization of accounting</b>	<b>108</b>	<b>32</b>	<b>32</b>		<b>44</b>
1.	Topic 1. The essence, goals and content of accounting	8	2	2		4
2.	Topic 2. Legislative and regulatory regulation of accounting in the Russian Federation	8	2	2		4
3.	Topic 3. Subject and method of accounting	12	4	4		4
4.	Topic 4. Balance sheet generalization as an element of the accounting method	12	4	4		4
5.	Topic 5. Accounting accounts and the procedure for reflecting business operations in them	14	4	4		6

6.	Topic 6. Documentation as an element of the accounting method	14	4	4		6
7.	Topic 7. Inventory as an element of the accounting method	14	4	4		6
8.	Topic 8. Methodology of basic economic processes	14	4	4		6
9.	Topic 9. Organization of accounting in enterprises. Accounting policy	12	4	4		4
	<i>Credit</i>					
	<i>Control</i>	-				
	<i>Total for the 5th_semester</i>	<i>108</i>	<i>32</i>	<i>32</i>		<i>44</i>
	including practical training					
	<b>Section 2. Formation of accounting information on assets and liabilities of an economic entity</b>	<b>144</b>	<b>28</b>	<b>28</b>		<b>78.7</b>
1.	Topic 1. Accounting of fixed assets and intangible assets	16	4	4		8
2.	Topic 2. Inventory accounting	16	4	4		8
3.	Topic 3. Processing information about the organization's costs	16	4	4		8
4.	Topic 4. Labor and salary accounting	12	2	2		8
5.	Topic 5. Cash accounting	10	2	2		6
6.	Topic 6. Accounting for settlements	16	4	4		8
7.	Topic 7. Accounting of finished products and their sales	12	2	2		8
8.	Topic 8. Capital accounting	12	2	2		8
9.	Topic 9. Accounting for financial results	12	2	2		8
10.	Topic 10. Composition of accounting (financial) statements	12.7	2	2		8.7
	<i>Exam</i>	<i>0.3</i>				
	<i>Control</i>	<i>9</i>				
	<i>Total for 6_semester</i>	<i>144</i>	<i>28</i>	<i>28</i>		<i>78.7</i>
	including practical training					
	<b>TOTAL:</b>	<b>252</b>	<b>60</b>	<b>60</b>		<b>122.7</b>

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

**Part-time education (not implemented)**

### **III. EVALUATION MATERIALS FOR THE CURRENT AND FUTURE EVALUATION OF THE PROJECT.**

# INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

The current certification is carried out in the form of a control work.

## Standard version of the control work

### Section 1

**1. The subject of accounting is:**

- a) circulation of economic assets;
- b) reflecting the state and use of the farm's property in the course of its circulation;
- c) control over the use of property.

**2. The assets of a farm by sources of education are divided into:**

- a) borrowed and borrowed funds;
- b) own and attracted funds;
- c) fixed and special purposes.

**3. A balance sheet asset is a grouping of assets by:**

- a) sources of education and purpose;
- b) types and placement;
- c) types and sources of education.

**4. A balance sheet liability is a grouping of assets by:**

- a) sources of education and purpose;
- b) types and placement; c) funds.

**5. The balance sheet asset groups:**

- a) property;
- b) sources.
- c) economic processes.

**6. The following items are grouped in the balance sheet liability:**

- a) funds;
- b) sources.
- c) results of economic activity.

**7. Operations of the first type of balance currency:**

- a) reduce;
- b) they don't change it.
- c) increase it.

**8. Operations of the second type of balance currency:**

- a) increase;
- b) they don't change it.
- c) reduce it.

**9. Transactions of the third type in the balance sheet currency;**

- a) increase;
- b) reduce it.
- c) do not change it.

**10. Operations of the fourth type of balance sheet currency:**

- a) reduce;
- b) increase it.
- c) do not change it.

**11. The balance sheet asset reflects:**

- a) debts of customers for products;
- b) debts to suppliers for goods and services;
- c) authorized capital.

**12. The balance sheet liability reflects:**

- a) reserves for future expenses and payments;
- b) deferred expenses;
- c) fixed assets.

**13. Turnover statement for synthetic accounting accounts it is intended for checking:**

- a) correct correspondence of invoices;
- b) completeness of synthetic accounting;
- c) completeness of analytical accounting.

**14. The chess turnover list is intended for checking:**

- a) correct correspondence of invoices;
- b) the correctness of synthetic accounting;
- c) correctness of analytical accounting.

**15. A subaccount is:**

- a) synthetic accounting account;
- b) an analytical accounting account;
- c) a method for grouping analytical accounting data.

**16. The final balance on active accounts is zero if:**

- a) there was no movement on the account during the month;
- b) the debit turnover of the account is equal to the credit turnover of the account;
- c) the initial balance plus debit turnover is equal to the credit turnover.

**17. The final balance of the passive account is zero if:**

- a) there was no movement on the account during the month;
- b) the initial balance plus credit turnover is equal to the debit turnover;
- c) the debit turnover of the account is equal to the credit turnover of the account.

**18. Double entry method:**

- a) grouping of accounting objects;
- b) reflection of business operations;
- c) generalization of accounting data.

**19. Double entry provides mutual communication between:**

- a) subaccount and analytical accounts;
- b) accounts and balance;
- c) invoices.

**20. Invoice correspondence - the relationship between:**

- a) debit of one account and credit of another account;
- b) synthetic and analytical accounts;
- c) analytical accounts and sub-accounts.

**21. A complex transaction is a transaction that simultaneously corresponds to:**

- a) one debit account and one credit account;
- b) two debit and two credit accounts;
- c) one debit account and two credit accounts.

**22. A simple transaction is a transaction that corresponds to:**

- a) one debit account and one credit account;
- b) two debit and two credit accounts;
- c) one debit account and two credit accounts.

**23. The following documents are the basis for making accounting records:**

- a) acquittals;
- b) administrative matters;
- c) accounting records.

**24. What is a document?**

- a) a written certificate of the actual performance of a business operation or authorizing it to be performed.
- b) the source of information about the business transaction.
- c) information about the fact of economic activity.
- d) the basis for conducting business operations.

**25. When classifying accounts according to their economic content, they are divided into:**

- a) regulatory, basic, economic processes and their results;
- b) accounts of funds, sources of funds formation, for accounting of economic processes and their results;
- c) accounts of funds, sources of funds formation, operational ones.

**26. Classification of accounts by structure is intended for:**

- a) comparison of debit and credit turnover on the account;
- b) understanding the value of turnover and account balances;
- c) building a control system.

**27. When classifying accounts by structure, they are divided into:**

- a) basic, operational, budgetary and distributive, financial and result-based;
- b) basic, regulatory, and calculation data;
- c) basic, regulatory, operational, budget-distributive, financial-result, off-balance sheet.

**28. Regulatory accounts are used for:**

- a) accounting for the sources of funds generated;
- b) clarification of the assessment of objects reflected in the main accounts;
- c) clarification of the valuation of objects reflected in the calculation accounts.

**29. Budget distribution accounts are used for:**

- a) accounting for the harvesting process;
- b) clarification of the assessment of objects reflected in the main accounts;
- c) distribution of costs by reporting period.

**30. Collective distribution accounts are used for:**

- a) accounting for indirect expenses to be distributed among accounting objects;
- b) clarification of the assessment of objects reflected in the main accounts;
- c) accounting for the sources of funds generated.

## **Section 2**

**1. When registering fixed assets, they are valued at the cost of:**

- a) the original one;
- b) residual;
- c) recovery;

d) market value.

**2. Receipt of fixed assets at initial cost from suppliers is recorded in the following accounts:**

- a) D-t 01 "Fixed assets" – K-t 60 "Settlements with suppliers and contractors";
- b) D-t 01 "Fixed assets" – K-t 08 "Investments in non-current assets";
- c) D-t 01 "Fixed assets" – K-t 76 "Settlements with various debtors and creditors";
- d) D-t 08 "Investments in non-current assets" – K-t 60 "Settlements with suppliers and contractors".

**3. What does the accounting record D-t 02 "Depreciation of fixed assets" – K-t 01 "Fixed assets" subaccount "Disposal of fixed assets" mean:**

- a) accrual of depreciation on received used fixed assets;
- b) depreciation of fixed assets for general economic purposes;
- c) markdown of fixed assets;
- d) write-off of the amount of accrued depreciation on retired fixed assets.

**4. Surpluses of fixed assets were identified as a result of inventory. Their acceptance for accounting is reflected in:**

- a) D-t 01 "Fixed assets" – K-t 08 "Investments in non-current assets"  
D-t 08 "Investments in non-current assets" – K-t 91 "Other income and expenses";
- b) D-t 01 "Fixed assets" – K-t 94 "Shortfalls and losses from damage to valuables";
- c) D-t 01 "Fixed assets" – K-t 79 "On-farm settlements".

**5. The receipt of intangible assets made by the founders as a contribution to the authorized capital is recorded as:**

- a) D-t 04 "Intangible assets" – K-t 80 "Authorized capital";
- b) D-t 01 "Fixed assets" – K-t 75 "Settlements with founders";
- c) D-t 04 "Intangible assets" – K-t 75 "Settlements with founders";
- d) D-t 08 "Investments in non-current assets" – K-t 75 "Settlements with founders",  
D-t 04 "Intangible assets" – K-t 08 "Investments in non-current assets".

**6. When paying the supplier's invoice for materials delivered to the company's warehouse, accounting records are made:**

- a) D-t 60 "Settlements with suppliers and contractors" – C-t 51 "Settlement accounts";
- b) D-t 10 "Materials" – K-t 51 "Settlement accounts";
- c) D-t 10 "Materials" – K-t 60 "Settlements with suppliers and contractors".

**7. Registration of materials is reflected in the records ...**

**Specify at least two possible responses**

- a) D-t 10 "Materials" - K-t 60 "Settlements with suppliers and contractors";
- b) D-t 15 "Purchase and procurement of materials" - K-t 16 "Deviation in the cost of materials";
- c) D-t 16 "Deviation in the cost of materials" - K-t 15 "Purchase and procurement of materials";
- d) D-t 10 "Materials" - K-t 71 "Settlements with accountable persons".

**8. Shortfalls in goods and material values, the recovery of which was refused by the court due to the groundlessness of claims, are debited to the account of:**

- a) 99 "Profit and loss";
- b) 91 "Other income and expenses";
- d) 97 "Deferred expenses".

**9. The salary accrued to the workers of the workshops of the main production is drawn up in an accounting record:**

- a) D-t 20 "Main production" – K-t 70 "Payroll settlements with personnel";
- b) D-t 25 "General production expenses" – K-t 70 "Settlements with personnel on remuneration";
- c) D-t 26 "General economic expenses" – K-t 70 "Settlements with personnel for remuneration".

**10. When funds are received at the organization's cash desk for products, works, or services sold, the following entries are made in the accounting records:**

- a) D-t 50 "Cash register" – K-t 90 "Sales";
- b) D-t 50 "Cash register" – K-t 40 "Output of products (works, services)";
- c) D-t 50 "Cash register" – K-t 43 "Finished products".

**11. Transfer of funds from the current account as advance payment for products (works, services) is reflected in the transaction:**

- a) D-t 60 "Settlements with suppliers and contractors" - C-t 51 "Settlement accounts";
- b) D-t 62 "Settlements with buyers and customers" - C-t 51 "Settlement accounts";
- c) D-t 58 "Financial investments" - K-t 51 "Settlement accounts";
- d) D-t 57 "Transfers in transit" - C-t 51 "Current accounts".

**12. In case of erroneous debiting of amounts from the organization's current account, the following transaction is made:**

- a) D-t 91 "Other income and expenses" – K-t 51 "Settlement accounts";
- b) D-t 62 "Settlements with buyers and customers" – C-t 51 "Settlement accounts";
- c) D-t 76 "Settlements with various debtors and creditors" – K-t 51 "Settlement accounts".

**13. In accounting, accounts payable for which the statute of limitations has expired are written off by posting:**

- a) D-t 60 "Settlements with suppliers and contractors" – K-t 84 "Retained earnings (uncovered loss)";
- b) D-t 60 "Settlements with suppliers and contractors" – K-t 90 "Sales";
- c) D-t 60 "Settlements with suppliers and contractors" – K-t 91 "Other income and expenses";
- d) D-t 60 "Settlements with suppliers and contractors" – C-t 99 "Profits and losses".

**14. In accounting, the creation of a provision for doubtful debts is recorded as a transaction:**

- a) D-t 91 "Other income and expenses" – K-t 63 "Provisions for doubtful debts";
- b) D-t 99 "Profit and loss" – K-t 63 "Provisions for doubtful debts";
- c) D-t 26 "General economic expenses" – K-t 63 "Provisions for doubtful debts";
- d) D-t 84 "Retained earnings (uncovered loss)" – K-t 63 "Provisions for doubtful debts".

**15. The financial result from the sale of products is determined on the invoice**

- a) 90 "Sales"
- b) 91 "Other income and expenses"
- c) 84 "Retained earnings"
- d) 99 "Profit and loss"

**16. A loss received from the sale of property, plant and equipment is recorded as:**

- a) D-t 91 "Other income and expenses" – K-t 99 "Profit and loss";
- b) D-t 90 "Sales" – K-t 99 "Profits and losses";
- c) D-t 99 "Profit and loss" – K-t 91 "Other income and expenses";

d) D-t 99 "Profit and loss" – K-t 84 " Retained earnings (uncovered loss)".

**17. Which correspondence reflects the accrual of income tax:**

- a) D-t 99 "Profits and losses" – K-t 68 "Calculations on taxes and fees";
- b) D-t 84 "Undistributed profit (uncovered loss)" – K-t 68 "Calculations on taxes and fees";
- c) D-t 90 "Sales" – K-t 68 "Calculations on taxes and fees".

**18. Identification and write-off of the amount of the final financial result of the organization's economic activity as intended is reflected in the record:**

- a) D-t 99 "Profits and losses" – K-t 84 " Retained earnings (uncovered loss)";
- b) D-t 90 "Sales" – K-t 84 " Retained earnings (uncovered loss)";
- c) D-t 91 "Other income and expenses" – K-t 84 " Retained earnings (uncovered loss)".

**19. A deferred tax asset is a portion of deferred income tax that should result in:**

- a) to reduce the income tax payable to the budget in the next reporting period;
- b) an increase in income tax payable to the budget in the next reporting period;
- c) "a" and "b", depending on the circumstances.

**20. A deferred tax liability is a portion of deferred income tax that should result in:**

- a) to reduce the income tax payable to the budget in the next reporting period;
- b) an increase in income tax payable to the budget in the next reporting period;
- c) "a" and "b", depending on the circumstances.

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

**Questions for the test  
(5 semester full-time study)**

1. Definition, goals and main objectives of accounting
2. Content of economic accounting
3. Types of measuring instruments used in business accounting.
4. Accounting principles
5. Accounting functions
6. Legislative and regulatory regulation of accounting in the Russian Federation
7. Subject and method of accounting
8. Classification of economic assets by composition and placement
9. Classification of economic assets by sources of education and the intended purpose
10. Structure and content of the balance sheet
11. Types of balance sheets
12. Types of balance sheet changes
13. The concept of accounting accounts
14. Active and passive accounts
15. The concept and essence of double entry on accounts
16. Accounting records
17. Synthetic and analytical accounts
18. Current statements for synthetic accounts
19. Current statements on analytical accounts

20. Classification of accounts by economic content
21. Classification of accounting accounts by structure and purpose
22. Systematic and chronological entries in accounting
23. Accounting Chart of Accounts
24. The concept of accounting documentation and its significance
25. Classification of accounting documents
26. Basic rules for maintaining accounting records
27. Inventory and its types
28. Inventory procedure
29. Identification of inventory results and their reflection in accounting
30. Accounting registers and their classification
31. Ways to correct erroneous entries in account regionsEditctpx
32. Accounting forms
33. Organization of accounting in enterprises
34. Key elements of accounting policy

**Questions for the exam  
(6 semester full-time study)**

1. Valuation of fixed assets
2. Accounting for receipts of fixed assets
3. Depreciation of fixed assets
4. Accounting for disposal of fixed assets
5. Accounting for current lease transactions
6. Lessor's accounting records
7. Accounting at the lessee
8. Inventory of fixed assets
9. Amortization of intangible assets
10. Synthetic accounting for intangible assets
11. Assessment of material values
12. Synthetic accounting of materials
13. Inventory of materials
14. Accounting for the number of employees and hours worked
15. Types, forms and systems of remuneration
16. Surcharges and surcharges
17. Synthetic accounting with payroll personnel
18. Calculation of average earnings for holidays and temporary disability benefits
19. Accounting for payroll deductions
20. Accounting for general production and general economic expenses
21. Accounting for defects and downtime losses
22. General scheme of accounting for production costs
23. Accounting and evaluation of work-in-progress balances
24. Cash accounting at Yandex. Checkout
25. Accounting of money documents and transfers on the way
26. Accounting of funds on settlement and special bank accounts

27. Accounting principles for accounts receivable and payable.
28. Payment forms
29. Accounting for settlements with suppliers and contractors
30. Accounting for settlements with buyers and customers
31. Accounting for settlements with employees and accountable persons
32. Accounting for settlements with the budget and extra-budgetary payments
33. Accounting for settlements with founders
34. Accounting for settlements with various debtors and creditors
35. The concept and types of loans and borrowings. Accounting for loans and borrowings
36. Long-term investments, their composition and characteristics
37. Accounting for financial investments
38. Finished products, their types, evaluation and synthetic accounting
39. Accounting for expenses related to the sale of products, goods, works, and services
40. Accounting for product sales
41. Product tracking
42. Features of accounting for cash transactions in foreign currency and operations on a foreign currency account
43. Structure and procedure for generating financial results
44. Accounting for taxable profit
45. Accounting for net profit
46. Accounting for retained earnings
47. Accounting of the authorized capital
48. Formation and accounting of additional capital
49. Formation and accounting of reserve capital
50. Formation and accounting of target financing, special funds and reserves
51. Concept, composition, requirements, procedure and terms of presentation of financial statements
52. Balance sheet
53. Statement of financial results

## **IV. LIST OF LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE**

### **4.1. Basic literature**

1. Volkova O. N., Churakova I. Yu. Uchetnik i praktikum dlya vuzov [Accounting information for decision-making : textbook and practice for universities]. - 2nd ed., reprint. and add-ons. - Moscow: Yurayt Publishing House, 2024. - 449 p — - (Higher education). — ISBN 978-5-534-17964-4. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/534065> (accessed: 20.04.2024).
2. Dmitrieva I. M. Bookkeeping with the basics of IFRS: textbook and practice for universities / I. M. Dmitrieva. - 7th ed., reprint. and add-ons. - Moscow: Yurayt Publishing House, 2024. - 304 p. - (Higher education). — ISBN 978-5-534-16323-0. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/535647> (accessed: 20.04.2024).

#### 4.2. Additional literature

1. Bandorina I. V. Formation of accounting information on assets and liabilities of a subject of economic activity and its use in operational and investigative practice : a textbook for universities / I. V. Bandorina. - Moscow: Yurayt Publishing House, 2024. - 179 p. - (Higher education). — ISBN 978-5-534-15026-1. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/544561> (accessed: 20.04.2024).
2. Shtefan M. A., Zamotaeva O. A., Maksimova N. V. Bukhgalterskaya (finansovaya) otchetnost' organizatsii : uchebnik dlya vuzov [Accounting (financial) reporting of an organization: a textbook for universities]. - Moscow: Yurayt Publishing House, 2024. - 346 p — - (Higher education). — ISBN 978-5-534-14915-9. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/543821> (accessed: 20.04.2024).

#### V.LIST OF RESOURCES OF THE INFORMATION AND TELECOMMUNICATION NETWORK "INTERNET" REQUIRED FOR MASTERING THE discipline

№ Item numbe r	Link to the information resource	Name of the development in electronic form	Availability
1.www .klerk.r u The	<a href="http://www.klerk.ru">www.klerk.ru</a>	<b>clerk.&lt;url&gt;</b> : practical help for an accountant. Includes: publications, documents, document forms	Free access
2.www .buhgal teria.ru	<a href="http://www.buhgalteria.ru">www.buhgalteria.ru</a>	<b>Accounting department.&lt;url&gt;</b> Information and analytical electronic publication Includes: publications, regulations for accountants	Free access
3.www .rosbuh .ru.	<a href="http://www.rosbuh.ru">www.rosbuh.ru</a>	<b>Russian Accountant</b> -a portal for accountants, tax specialists, HR specialists, lawyers, and entrepreneurs. It is an online representative office of the magazine "Russian Accountant" and contains both journal materials and other reference materials on the subject of the magazine	Free access

#### VI.MODERN PROFESSIONAL DATABASES AND INFORMATION REFERENCE SYSTEMS<sub>BI</sub>

1.	<a href="http://www.biblioclub.ru">http://www.biblioclub.ru</a> <a href="http://www.biblioclub.ru">biblioclub.ru</a>	Electronic Library System (EBS) University Library online	Registration via any university computer. In the future, unlimited individual access is provided from any point where there is access to the Internet
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2.	а	www.garant.ru Legal information Portal	Free access
3.	<a href="http://www.consultant.ru">www.consultant.ru</a>	Russian Computer Reference and legal system	Free access
4.	<a href="http://www.elibrary.ru">www.elibrary.ru</a>	Russian information portal in the field of science, technology, medicine and education	Free access

## **VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE**

When implementing an academic discipline, the following licensed and freely distributed software is used:

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

## **VIII. EQUIPMENT AND TECHNICAL MEANS OF TRAINING 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 teaching equipment (projector, screen, computer / laptop).

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