

**The Ministry of Education and Science
Federal State Educational Institution
higher education
"Russian University of Economics named after GV Plekhanov "**

Voronezh branch

Faculty of Economics

Department of Accounting, Analysis and Audit

SUMMARY WORK PROGRAMME TRAINING COURSES

**Б1.В. ДВ.05.03.01 Laboratory workshop on accounting
(a foreign language)**

Direction of preparation **38.03.01 Economy**
The direction (profile) **Accounting, analysis and audit**
Qualifications (degree) graduate: **Bachelor**

Voronezh - 2016

1. Course Objectives

The aim of the development of the discipline "Laboratory workshop on accounting" is to form a comprehensive view of students about accounting as a system that provides uniform maintenance of property records, liabilities and business operations carried out by organizations; preparation and presentation of comparable and reliable information about the financial position of companies and their revenue and expenditure required to users of financial statements.

Problems of the discipline:

- study of the problems of formation of complete and accurate information about the organization, the necessary internal users of financial statements - the leaders and founders, participants and owners of property of the organization, as well as external - to investors, creditors and other users of financial statements;
 - systematization of the professional skills of students in the field of accounting and auditing of their knowledge and skills:
 - implementation of the legal assessment of the economic situation;
 - Training of the selection and justification of optimal solutions to business situations;
 - drafting correspondence training accounts and all necessary accounting estimates and accounting operations procedures
 - a reflection of economic operations in the selected accounting records system;
 - education and training of the basics of the balance sheet and other forms of financial statements;
 - a complete and comprehensive training on commenting the main indicators of financial and economic activity.
 - study on the provision of information about the assets and liabilities, the financial results of the necessary internal and external users of financial statements to monitor compliance with the Russian legislation in the implementation of the organization of economic operations and their expediency, availability and movement of property and obligations, use of material, labor and financial resources in accordance with approved rules, regulations and estimates;
 - to prepare students for the development of the accounting policy of the company;
- Identification of internal reserves to maintain the financial stability of the organization and the prevention of negative results of the economic activities of the organization.

2. Place discipline in structures in the (main professional educational programs higher education)

Discipline "Laboratory workshop" refers to the subjects taught in a foreign language. The development of this discipline is based on the knowledge and skills

obtained by the students and the discipline, studied previously - "Accounting financial records." For the successful development of the discipline "Laboratory workshop" a student must:

1. Know:

- methods for collecting, analyzing and processing data required for professional applications (DIC-2);
- the basics of economic knowledge in the various fields of activity (OC-3).

2. To be able to:

- carry documentation of business transactions, carry out accounting of funds, and create on its basis accounting entries (PC-14);
- generate accounting entries for accounting and financial sources of the organization he obligation (PP-15).

3. Own

- methods of developing a working plan of accounts organization (PC-14);
- methods of forming wiring on the basis of the inventory of assets, liabilities and others. accounting objects (PC-15).

Discipline "Laboratory workshop on accounting" is the basis for the study of the following disciplines, as "Accounting for foreign currency transactions" and "Accounting and analysis of failures."

3. Requirements for the results of the development content of the discipline

As a result of the development of the discipline Bachelor should possess the following competencies:

OK-3 is able to use the basics of economic knowledge in the various fields of activity

1. Know:

- the nature and content of scientific thought accounting accounting, analysis economic events and processes;
- value bases of professional work in the development of work plans and programs;
- the principles of modern economics;
- basic historical stages, patterns and characteristics of accounting, financial accounting features, managerial and tax accounting;
- basic logical methods and techniques of training knowledge for groups of students and individual performers;
- laws governing the functioning of the modern economy at the level of the organization;

- basic concepts, categories and accounting tools;
- the main features of the leading schools and directions of economic science.

2. Be able to:

- to navigate the current economic situation in Russia and in the world;
- to identify the relationship of national, regional and global socio-economic, political and cultural issues of accounting;
- use the application software to meet the challenges of economic use of knowledge for the management of different levels;
- identify the accounting problems in the analysis of concrete situations, to offer ways of their decision with regard to the criteria of social and economic efficiency, risk assessment and possible socio-economic consequences;

3. Own:

- economic accounting terminology of financial, managerial and tax accounting;
- Search methods and interpretation of economic data in the literature sources (magazines, websites, educational portals, Berator, regulatory sources and ., etc.);
- skills to work with the legal sources (acts) in the field of accounting;
- Use the skills of network technology and multimedia in education and science.

OK-4 the ability to communicate orally and in writing in Russian and foreign languages to meet the challenges of interpersonal and intercultural

1. Know:

- The concept of organizational and administrative decisions in their professional activity and to be able to formulate them in Russian and foreign language;
- A common process and technology, the principles of communication in oral and written forms;
- The rules of professional ethics of the accountant.

2. Be able to:

- use the legislative, regulatory and methodological documents in Russian and foreign language in the process of adopting the organizational and administrative decisions;
- generate the necessary information base on Russian and foreign languages, and to assess the reliability of information to make the organizational o-management decisions;

- justify the choice adopted organizational and administrative decisions in the oral and written forms.

3. Own:

- communication skills in order to achieve maximum results in the professional field;
- risk analysis methods, impact on the tasks of professional activity;
- methods of ensuring the reliability of information for decision-making;
- practical skills of independent performance of accounting operations on objects of the accounting of financial accounting in writing;
- skills to determine the relationship of the financial, managerial and tax accounting in the preparation of information for solving problems of professional activity.

DIC-2 is capable of collecting, analyzing and processing data required for professional applications

1. Know:

- to know the economic substance and the procedure for the application of accounts, ledgers composition and structure, forms and procedure of accounting financial statements;
- basic theoretical principles, laws and basic problems of accounting and analysis of financial and economic activity;
- direction, goals, methods and accounting tools, analysis and audit, are used for the collection, storage and processing of data for solving professional problems;
- the content and purpose of the forms of documents and accounting registers, and analytical capabilities of the reporting forms for solving professional problems.

2. Be able to:

- the collection, analysis and processing of accounting and tax accounting data to assess the measures in the field of economic policy and the organization of professional applications;
- be able to apply the requirements for bookkeeping accounting solutions for professional problems;
- able to generate accounting documents, registers, reporting forms, analyze and use the data to make management decisions.

3. Own:

- the method and procedure of accounting and analysis of non-current and negotiable assets organization, its capital, reserves, liabilities and also operations and values are not owned organizations for solutions assigned professional objectives;
- modern mathematical tools for collecting, analyzing and processing data;
- skills to complex economic analysis, methodology, analysis of financial statements of entities;
- the procedure and requirements of documentation of business transactions.

PC-5 is able to analyze and interpret financial, accounting and other information contained in the reports of enterprises of different ownership forms, organizations, departments, etc. and use the information to make management decisions

1. Know:

- Economic terms in their professional activities;
- A common process and technology, principles of management decision making;
- methodology accounting accounting methods interpretation and analysis financial, accounting and other information contained at reporting organizations.

2. Be able to:

- use the legislative, regulatory and methodological documents for the interpretation of the accounting records, documents, reports;
- generate the necessary information base for reporting with a view to further analysis;
- assess the reliability of the information obtained for the use of information;
- formulate and justify management decisions taken on the basis of accounting documents, invoices, registers, reporting forms.

3. Own:

- accounting methods, documentation, analysis, accounting, tax, financial information;
- practical skills of independent operations on the analysis and interpretation of the various sources of information in the context of the financial and tax accounting objects;
- technique conduct accounting financial accounting methods documentation, evaluation, calculation, double account, balance by and methods compilation reporting at regards objects accounting for acceptance management solutions.

4. Contents

№	Section Name of discipline (subject)
	Module 1: The complex case studies, based on the "pass-through" example, covers all major areas of accounting (financial and managerial) accounting
1	Theme 1. Accounting for fixed assets and intangible assets.
2	Theme 2. Accounting for inventories
3	Theme 3. Accounting for the formation of production costs and calculation of the cost of goods (works, services)
4	Theme 4. Accounting for production of finished products and its implementation
5	Theme 5. Cash Accounting
6	Theme 6. Accounting settlement operations
7	Theme 7. Accounting for labor and its payment
8	Theme 8. Accounting for the formation of financial results of the organization
9	Theme 9. Accounting for capital, funds and reserves of the organization.
10	Theme 10. Accounting for leveraged and targeted funding.
11	Theme 11. Formation of the financial statements
12	Module 2: The complex case studies of management accounting Theme 12. Cost accounting systems and determination of financial results in management accounting
13	Theme 13. Basic breakeven analysis in management accounting

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