

Specialization: Economics, bachelor's degree, full-time study

B1.B18 Financial accounting annotation

4 ECTS, 144 academic hours.

Control form: pass/fail.

Abstract: The subject of the course "Financial Accounting" is the theory and the practice of drawing up financial statements in accordance with international standards. The objective of the course is to form a complex of theoretical and practical knowledge in the field of financial accounting.

The following sequence in studying the course is recommended: familiarize yourself with course program; work out educational material on textbooks and lectures, publications in journals, monographs, regulations, standards accounting. A prerequisite for the consolidation and deepening of knowledge is the participation of students in seminars, as well as solving typical problems, tests, analysis of business situations and preparation of basic financial statements.

The purpose of teaching this discipline is to form students' knowledge in the field of organization and the procedure for preparing financial statements in accordance with international standards. Relationship with other disciplines of the specialty: the course "Financial Accounting" is interconnected with such disciplines of the specialty "Economics" as "Microeconomics", "Accounting and Analysis".

Requirements for the initial levels of knowledge and skills of students: Student, starting to study of this discipline, must have basic knowledge of general economic disciplines, and should already be familiar with the course "Accounting and Analysis".