



MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution of Higher Education
«KAZAN STATE POWER ENGINEERING UNIVERSITY»
(FSBEI HE «KSPEU»)

APPROVED

Director of the Institute of Digital
Technologies and Economics

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«24» _____ February _____ 2026

WORK PROGRAM FOR THE DISCIPLINE

B1.M.23 Accounting and analysis

Field of training

38.03.02 Management

Qualification

Bachelor's Degree

Kazan, 2026

Program developed by:

Department name	Position, academic degree, academic title	Full name Developer
Management	Senior lecturer	Sayfudinova N.Z.

Approval	Name of department	Date	Minutes No.	Signature
Approved	Management	10.02.2026	Protocol №5	_____ Head of Department, Doctor of Social Sciences, Professor Makhiyanova A.V.
Agreed	Management	10.02.2026	Protocol №5	_____ Head of the Department., Doctor of Social Sciences, prof.Makhiyanova A.V.
Agreed	Educational and Methodological Council of IDTE	24.02.2026	Protocol №6	_____ Director, Ph.D., Associate Professor, Zainullin R.R..
Approved	Scientific Council of IDTE	24.02.2026	Protocol №6	_____ Director, Ph.D., Associate Professor, Zainullin R.R.

1. Target, tasks and planned results training by discipline

The goal of mastering the discipline "Accounting and Analysis" is to develop students' theoretical foundations, basic skills and practical abilities in organizing and maintaining accounting records, preparing financial statements and conducting financial statement analysis.

The objectives of the discipline are to form in students a system of knowledge about:

- principles of accounting organization,
- the principles of its regulatory framework,
- on the economic essence of business transactions and their reflection in accounting accounts,
- documentation in the accounting system and the main models of their accounting and the procedure for summarizing accounting information,
- on methods of analysis, information and analytical support for managing the activities of a business entity.

Competencies and indicators developed in students:

Competence code and name	Indicator code and name
GPC-2 Is able to collect, process, and analyze data necessary for solving management tasks using modern tools and intelligent information and analytical systems	GPC-2.6 Able to collect, process, and analyze the initial information necessary to solve management and economic tasks using modern tools
GPC-3 Able to develop sound organizational and management decisions, taking into account their social significance, promote their implementation in a complex and dynamic environment, and evaluate their consequences	GPC-3.2 Applies basic methods for assessing the needs and effectiveness of an organization's resource use to identify key organizational and management decisions, taking into account their social significance

2. The place of the discipline in the structure of the educational program

The discipline "Accounting and Analysis" refers to the basic part of the curriculum for the training program 38.03.02 "Management"

Previous disciplines (modules), practices, research, etc.:

- Management
- Economy.

Subsequent disciplines (modules), practical training, research, etc.:

- Business planning
- Educational practice (research Job (receiving primary skills of scientific research work))

3. Structure and content of the discipline

3.1. Structure of the discipline

For full-time education

Type of academic work	Total ZE	Total hours	Semester	
			3	4
GENERAL WORK INTENSITY OF THE DISCIPLINE	7	252	108	144
CONTACT WORK*	-	137	56	81
AUDITING WORK	2.83	102	50	52
Lectures	1.44	52	34	18
Practical (seminar) classes	1.39	50	16	34
INDEPENDENT WORK OF THE STUDENT	4.17	150	58	92
Processing of educational material	2.17	78	58	20
Coursework	1	36	-	36
Preparation for midterm assessment	1	36	-	36
Interim assessment:			Z	E
				KR

For full-time and part-time education

Type of academic work	Total ZE	Total hours	Semester	
			3	5
GENERAL WORK INTENSITY OF THE DISCIPLINE	7	252	108	144
CONTACT WORK*	-	123	43	80
AUDITING WORK	2.22	80	32	48
Lectures	1.44	52	20	32
Practical (seminar) classes	0.78	28	12	16
INDEPENDENT WORK OF THE STUDENT	4.78	172	76	96
Processing of educational material	3.42	123	72	51
Coursework	1	36	-	36
Preparation for midterm assessment	0.36	13	4	9
Interim assessment:			Z	E
				KR

3.2. The content of the discipline, structured by sections and types of classes

Sections of the discipline	Total hours	Distribution of labor intensity by type of educational work			Forms and types of control	Indices of indicators of developing competencies
		lectures	etc. zan.	myself. slave.		
Section 1	39	14	6	19	TK 1	GPC-2.6, GPC-3.2
Section 2	50	20	10	20	TK 2	GPC-2.6, GPC-3.2
Credit	0			0	OM 1	GPC-2.6, GPC-3.2
Total for 3rd semester	89	34	16	39		
Section 3	82	10	22	50	TK 3	GPC-2.6, GPC-3.2
Section 4	43	6	12	25	TK 4	GPC-2.6, GPC-3.2
Coursework	36			36	OMKR	GPC-2.6, GPC-3.2
Exam	36			36	OM 2	GPC-2.6, GPC-3.2
Total for 4th semester	197	16	34	147		
TOTAL	286	52	50	186		GPC-2.6, GPC-3.2

3.3. Contents of the discipline

Section 1. Accounting Theory

Topic 1. Accounting in the organization's management information system

Types of accounting. The nature, goals, objectives, and functions of accounting. The main users of accounting information in a market economy. Accounting regulations in the Russian Federation. Accounting objects. Accounting principles.

Topic 1.2. Fundamentals of methodology, organization and accounting

Accounting method. Concept of accounting accounts.

The balance sheet method of reflecting information. Double entry and its control value. Accounting registers. Methods for correcting errors in accounting registers. Summarizing data by preparing balance sheets. The composition and content of financial statements.

Section 2. Accounting for assets and liabilities

Topic 2.1. Accounting for fixed assets and intangible assets

The concept of fixed assets and the objectives of their accounting. Classification of fixed assets and their valuation. Documentation and accounting of fixed assets. Methods of depreciation of fixed assets and accounting of depreciation transactions. Accounting for repairs of fixed assets. The concept of intangible assets and the objectives of their accounting. Evaluation and accounting of movement

Intangible assets. Accounting for depreciation of intangible assets.

Topic 2.2. Accounting of production stocks and cash Regulatory documents governing the accounting of material assets. Accounting for the procurement and acquisition of material assets. Formation of the actual cost of materials received by the organization. Accounting for the consumption of material assets. Methods of writing off the cost of used materials to production costs. Regulatory documents governing the procedure for maintaining records of cash transactions, transactions on settlement and other accounts in banks. Synthetic accounting of cash transactions. Accounting of transactions on settlement accounts. The procedure for accounting for cash denominated in foreign currency. Inventory of cash and the procedure for reflecting its results in accounting.

Topic 2.3. Accounting for settlement transactions

The concept of accounts receivable and payable. Accounting for settlements with suppliers and contractors. Accounting for settlements with customers and clients. Accounting for settlements with various debtors and creditors. Accounting for settlements on short-term and long-term loans and credits. Accounting for settlements on taxes and fees. Accounting for settlements on social insurance and security. Accounting for settlements with accountable persons. Forms and systems of remuneration. The procedure for calculating wages, calculating payment for the period of regular leave, calculating temporary disability benefits. Accounting for deductions from wages. Synthetic and analytical accounting of settlements with personnel on wages.

Section 3. Accounting for capital, income, expenses and financial results

Topic 3.1 Accounting for finished products and their sales

Classification of expenses. The composition of expenses included in the cost of products (works, services). Accounting for costs of primary and auxiliary production. Accounting for general production and general business expenses. The procedure for assessing and reflecting in the accounting of work in progress. Accounting for selling expenses. Valuation of finished goods. Accounting for finished goods at actual production cost; at standard (planned) cost. Analytical accounting of finished goods. Recognition in accounting of revenue from the sale of finished goods and write-off of sold goods.

Topic 3.2 Accounting for capital and financial results

The procedure for the formation and accounting of authorized (contributed) capital. Reflection in accounting of increases and decreases in authorized capital. The procedure for the formation and accounting of reserve capital. The procedure for the formation and accounting of additional capital. The structure, procedure for the formation and accounting of financial results from sales. Accounting for other income and expenses. Accounting

Financial results from ordinary activities. Accounting for net, retained earnings (uncovered loss). Balance sheet reformation procedure. Accounting for the use of profit.

Section 4. Fundamentals of Economic Analysis

Topic 4.1. The essence and methods of economic analysis. The economic essence, role and objectives of analysis in the management system.

The content of economic analysis and the sequence of its implementation. The role of analysis in monitoring key planning indicators. The importance and types of enterprise planning. Features of analysis in developing key planning types. The structure of a comprehensive business plan. Analysis of enterprise economic security criteria and a systems approach to developing a mechanism for its assessment.

Topic 4.2. Comprehensive analysis of economic activity Methodology, methods, types, directions and main methods

Analysis. General and specific research methods for analysis. Economic, mathematical, and statistical methods in the analysis of economic activity. Comparison in analysis, the use of summaries and groupings, average values, dynamic series, continuous and sample observations, detailing and generalization. Methods for measuring the influence of factors in deterministic analysis. Methods of chain substitutions, index, absolute and relative differences, proportional division, integral, logarithm. Methods for studying stochastic (correlation) relationships in the analysis of economic activity. Application of techniques and methods for analyzing the economic security of an enterprise.

3.4. Thematic plan for practical classes

1. The history of the origin of accounting.
2. Economic accounting And his place V system managementeconomic entities. Contents of business accounting.
3. Business accounting as a management function. Types of accounting.
4. Accounting accounting- composite Part management Andinformation system of the organization.
5. Classification of accounting information users.
6. Objectives and tasks of accounting legislation.
7. Regulatory systemaccounting in Russia and its main elements.
8. Tasks and models of accounting construction.
9. Role accounting information V system management Andclassification of its users.
10. Fundamental principles accounting accounting.Documentation and requirements.

11. Rules and techniques for accounting.
12. The relationship between accounting accounts and the balance sheet.
13. Chronological and systematic records in accounting.
14. Synthetic and analytical accounting
15. Methods and terms, procedure and technique for conducting inventory.
16. Characteristics of accounts by purpose and structure: main, regulatory, operational, financial-effective, budgetary distribution.
17. Off-balance sheet accounts: their characteristics, meaning and content.
18. Forms of accounting, characteristics that determine the form of accounting.
19. Grouping cost estimates by characteristics.
20. Rules and techniques for accounting.
21. Organization of primary accounting.
22. Standardization and unification of primary documents.
23. Classification of accounting accounts: objectives and features.
24. Objectives and principles of accounting organization.
25. Key concepts of accounting: assets, liabilities, capital, income, expenses, financial results
26. Goals and objectives of Russia's transition to international standards.
27. Management and financial accounting: common features and differences.
28. The essence and significance of financial statements.
29. Static and dynamic accounting reporting information.
30. Main directions (reforms) improvements accounting.
31. Foreign experience in the development of theory and practice of economic analysis.
32. Analysis in the work of an auditor and an accountant.
33. Economic analysis and marketing.
34. Economic analysis and management.
35. Economic analysis and planning.
36. Use of statistical sampling in analysis and audit.
37. Heuristic inferences in analytical procedures.
38. Accounting techniques in the analysis of economic activity.
39. Mathematical methods in the analysis of economic activity.
40. Classification of economic analysis tasks.
41. Use of correlation and regression analysis in the practice of analysis and audit.
42. Economic and mathematical methods in financial management
43. Economic and mathematical methods in financial management: fundamentals of financial mathematics.
44. Heuristic methods of economic analysis: brainstorming method (BSM), expert assessment method (EAM).
45. Organization analysis V framework services internal enterprise audit.
46. Activity enterprises V conditions risk And probability

the onset of financial difficulties.

47. Rating assessment of the financial condition of the enterprise.

48. Assessment of the market position of the enterprise: external and internal environment of the enterprise.

3.5. Thematic plan of laboratory work

This type of work is not provided for in the curriculum.

3.6. Course project/coursework

1. Accounting financial accounting V
informational systemeconomic management of the organization.
2. Accounting for the formation and changes of authorized capital in joint-stock companies.
3. Accounting financial accounting formations
And changesshare capital in business partnerships.
4. Accounting for the formation and changes of the authorized capital in state unitary enterprises.
5. Accounting financial accounting formations
And useadditional and reserve capital.
6. Accounting of bank loans and their servicing costs.
7. Accounting for financial accounting of loans and expenses for their servicing.
8. Accounting financial accounting long-term
investments Andsources of their financing.
9. Accounting financial accounting availability And
movements fixed assets.
10. Financial accounting of costs for restoration of fixed assets
11. Financial accounting for fixed asset depreciation. Methods for calculating fixed asset depreciation.
12. Accounting for the current lease of fixed assets from the lessee and the lessor.
13. Accounting financial accounting of the business reputation of the organization.
14. Financial accounting of the presence, movement and depreciation of intangible assets.
15. Accounting financial accounting acquisitions,
procurement Andother receipt of materials.
16. Financial accounting of disposal of materials.
17. Accounting financial accounting release And
shipments finished products.
18. Accounting and financial recording of goods in wholesale and retail trade.
19. Accounting financial accounting expenses
on sale Vmanufacturing and trading organizations.
20. Accounting of financial investments in securities.
21. Financial accounting of transactions under a simple contract

partnerships (joint activities).

22. Accounting of financial settlements on intermediary transactions.
23. Accounting of financial settlements upon fulfillment of obligations by third parties and by changing parties in an obligation.
24. Accounting of financial settlements upon termination of settlement obligations by offsetting mutual claims, compensation, and novation.
25. Accounting of financial transactions with bills of exchange.
26. Accounting financial accounting operations By trustworthyproperty management.
27. Accounting financial accounting operations By mortgage (real estate pledge).
28. Financial accounting of sales revenues and expenses from ordinary activities.
29. Financial accounting of other income and expenses
- . 30. Accounting financial accounting of profits and losses.
31. Accounting financial accounting operations financial rent(leasing) from the lessor and the lessee.
32. Accounting policy organizations, her organizational Andmethodological aspects.
33. Accounting of profitable investments in material assets.
34. The main content and procedure for maintaining financial accounting of transactions and assets that do not belong to the organization
35. Financial accounting of cash and cash equivalents
36. Inventory accounts receivable And accounts payable debts Andreflection of its results in financial accounting
37. Financial accounting of issued bonds and issued financial bills
38. Accounting for financial settlements with personnel for other transactions
39. Financial accounting of payroll settlements
40. Financial accounting of estimated liabilities.

4. Assessment of learning outcomes

The assessment of learning outcomes in a discipline is carried out within the framework of ongoing monitoring and midterm assessment, conducted using a point-rating system (PRS).

Learning outcomes assessment scale for the discipline:

Code	Code	Plan- ated resultstraining in the discipline	Level of development			
			competence indicator			
			High	Average	Below average	Short
comput er- tendenc ies	competency indicator		from 85 to 100	from 70 to 84	from 55 to 69	from 0 to 54

		Rating scale				
		Great	Fine	Satisfactorily	unsatisfactory	
		Passed			not credited	
GPC-2 Is able to collect, process, and analyze data necessary for solving management tasks using modern tools and intelligent information and analytical systems	GPC-2.6 Able to collect, process, and analyze the initial information necessary to solve management and economic tasks using modern tools	know:	On a high level knows the basic regulatory and legislative acts regulating accounting And conducting an analysis of economic activity; the main provisions of regulatory legal acts on organizations and maintaining (financial) records of business entities of various organizational and legal forms in the Russian Federation; current legislation on Russian Federation on financial insolvency enterprises.	Has a good knowledge of the main regulatory and legislative acts regulating accounting and conducting an analysis of economic activity; the main provisions of regulatory legal acts by organization and accounting (financial))	Does not have a good enough knowledge of the basic regulations and legislation acts regulating accounting And conducting an analysis of economic activity; the main provisions of regulatory legal acts By organization and maintenance of accounting (financial) records of business entities subjects of various organizational legal forms V Russian Federation; current legislation on Russian Federation on the financial insolvency of the enterprise	Does not know the basic regulations and legislation acts regulating accounting and conducting an analysis of economic activity; the main provisions of regulatory legal acts By organization and maintenance of accounting (financial) records of business entities subjects of various organizational legal forms V Russian Federation; current legislation on the financial insolvency of the enterprise
		be able to:	On a high level knows how to find the necessary information in legal and methodological documents,	At a good level, he is able to find the necessary information in legal and methodological documents,	Not good enough knows how to find the necessary information in legal and methodological	Not knows how to find the necessary information in legal and methodological
		find the necessary information in legal and methodological documents, various disciplines for	On a high level knows how to find the necessary information in legal and methodological documents,	At a good level, he is able to find the necessary information in legal and methodological documents,	Not good enough knows how to find the necessary information in legal and methodological	Not knows how to find the necessary information in legal and methodological

					documents,	documents, various
		<p>multilateral decisions or complex problems; navigate the system of legislation and regulatory legal acts regulating the sphere of professional activity; use legal norms in professional and social activities</p>	<p>various disciplines for solving multifaceted or complex problems; navigate the legal system</p> <p>And normative legal acts regulating sphere of professional activity; use legal norms V professional</p> <p>And social activities</p>	<p>various disciplines to solve multilateral problems or complex problems; oriented be in the legislative system</p> <p>And normative legal acts regulating sphere of professional activity; use legal norms</p> <p>professional and public activities</p>	<p>various disciplines for solving multifaceted or complex problems; navigate the legal system</p> <p>And regulatory legal acts governing sphere of professional activity; use legal norms V professional</p> <p>And social activities</p>	<p>disciplines to solve multilateral problems or complex problems; to orient in the legislative system</p> <p>And regulatory legal acts governing sphere of professional activity; use legal norms in professional And social activities</p>
		OWN:				

		<p>basic theoretical knowledge and practical professional skills in the field of accounting and business analysis; knowledge obtained in study of related disciplines; organizational, legal, social, economic , technological and And others interconnections in the national economy</p>	<p>On a high level has basic theoretical knowledge and practical professional skills in the field of accounting and analysis of economic activity; knowledge obtained during study of related disciplines; organizational, legal, social, economic and technological and other relationships in the national economy</p>	<p>Has a good level of basic theoretical knowledge and practical professional skills in the field of accounting and analysis of economic activity; knowledge obtained when studying related disciplines; organizational, legal, social , economic, technological And other relationships</p>	<p>Does not have sufficient knowledge of basic theoretical and practical professional skills in the field of accounting and business analysis; knowledge obtained in the study of related disciplines; organizational, legal, social, economic, technological and other relationships in the national economy</p>	<p>Not has basic theoretical knowledge and practical professional skills in the field of accounting and analysis of economic activity; knowledge obtained when studying related disciplines; organizational, legal, social, economic, technological and other relationships in the national economy</p>
				And nationally economy		
<p>GPC-3 Able to develop sound organizational and management decisions, taking into account their social significance, promote their</p>	<p>GPC-3.2 Applies basic methods for assessing the needs and effectiveness of an organization's resource use to identify key organizational</p>	<p>know:</p>	<p>Has a high level of knowledge of the composition, content, and purpose of financial statements of enterprises of various types of ownership; methods of preparation and stages of the process of developing management decisions.</p>	<p>Has a good knowledge of the composition, content, and purpose of financial statements of enterprises with various forms of ownership; methods of preparation and stages of the process of developing management their decisions.</p>	<p>Does not have sufficient knowledge of the composition, content, and purpose of financial statements of enterprises of various forms of ownership; methods of preparation and stages of the process of developing management decisions.</p>	<p>Does not know the composition, content, and purpose of financial statements of enterprises of various types of ownership ; methods of preparation and stages of the process of developing management decisions.</p>
		<p>be able to:</p>				
		<p>analyze and interpret financial, accounting and</p>	<p>On a high level able to analyze and interpret</p>	<p>He is able to analyze at a good level.</p>	<p>Not good enough at analyzing and interpreting</p>	<p>Not able to analyze and interpret financial,</p>

<p>implementation in a complex and dynamic environment, and evaluate their consequences</p>	<p>and management decisions, taking into account their social significance</p>	<p>other information contained in the financial statements of enterprises of various types of ownership, organizations, departments, etc.; conduct an analysis of the main performance indicators of business entities based on financial statements; use the information obtained to make management decisions on the set economic tasks; build standard, theoretical and economic models based on the description of situations, analyze and substantively</p>	<p>financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments, etc.; conduct an analysis of the main performance indicators of economic entities based on financial statements; use the information obtained for management adoptionx solutions to the set economic tasks; to build based on descriptions</p>	<p>And interpret financial, accounting information contained V reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the main performance indicators of the economic entitytheir subjects by according to accounting datay reporting; use the information obtained to make management decisions on delivered by m</p>	<p>financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the key performance indicators of economic entitiesx entities according to financial statements; use the information obtained for management adoptionx decisions on the economically set m tasks; to build on basis</p>	<p>accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the key performance indicators of economic entitiesx entities according to financial statements; use the information obtained for management adoptionx decisions on the economically set m tasks; to build on the description n</p>
		<p>interpretedь the results obtained</p>	<p>situations, standard, theoretical and economic models, analyze and meaningfully interpret the obtained results</p>	<p>economic tasks; to build based on the description of situations, standard, theoreticallye And economic models, analyze And meaningfully interpret results obtained</p>	<p>descriptions of situations, standard, theoretical and economic models, analyze and meaningfully interpret the results obtained</p>	<p>situations, standard, theoretical and economic models, analyze and meaningfully interpret the obtained results</p>
		<p>own:</p>				
		<p>theoretical knowledge and practical skills in organizing</p>	<p>On highhas theoretical knowledge and practical skills in organizing</p>	<p>Has a good level of theoretical knowledge and practical</p>	<p>Does not have sufficient theoretical knowledge and practical skills</p>	<p>Does not possess theoretical and practical knowledge</p>

		<p>accounting</p> <p>And analytical work of economic entities various forms of ownership; modern methods of collection and processing and analysis economic and social data; analysis skills and interpretation of financial, accounting and other information contained in the reports of enterprises of various forms of ownership, organizations, departments, etc.; skills in making management decisions for making management decisions according to the delivered economic</p>	<p>accounting</p> <p>And analytical work of business entities of various forms of ownership; modern methods of collection and processing and analysis of economic and social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments, etc.; skills in making management decisions x solutions for</p>	<p>skills in organizing accounting and analytical work of business entities of various forms of ownership; modern methods of collecting, processing and analyzing economic and social data; skills in analyzing and interpreting financial, accounting and other information contained in the reporting of enterprises of various forms of ownership</p>	<p>in organizing accounting</p> <p>And analytical work of business entities of various forms of ownership; modern methods of collection and processing and analysis of economic and social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments And etc.; skills management adoption</p>	<p>skills in organizing accounting and analytical work of economic subjects of various forms of ownership ; modern methods of collection and processing and analysis of economic x</p> <p>And social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments And etc.; skills management adoption</p>
		<p>tasks.</p>	<p>management adoption x solutions to the set economic problems.</p>	<p>and, organizations, departments, etc.; skills in making management decisions for making management decisions on set economic objectives their tasks.</p>	<p>x solutions for making management decisions on the set economic tasks.</p>	<p>x solutions for making management decisions on the set economic tasks.</p>

Assessment materials for conducting ongoing monitoring and midterm assessment are provided in the Appendix to the course work program.

A complete set of assignments and materials required for assessing learning outcomes in the discipline is stored at the developer's department.

5. Educational, methodological and informational support of the discipline

5.1. Educational and methodological support

5.1.1. Main literature

1. Melnik, M. V., Accounting and analysis: textbook / M. V. Melnik, N. K. Muravitskaya, E. B. Gerasimova. - Moscow: KnoRus, 2022. - 352 p. - URL: <https://book.ru/book/943114>. - Text: electronic.
2. Shevelev, A. E., Accounting and analysis: textbook / A. E. Shevelev, E. V. Sheveleva, E. A. Sheveleva, L. L. Zayonchik. - Moscow: KnoRus, 2021. - 474 p. - URL: <https://book.ru/book/936643>. - Text: electronic.
3. Naumova, N. A., Accounting and analysis: textbook / N. A. Naumova, M. V. Bellendir, E. V. Khomenko. — Moscow: KnoRus, 2021. — 630 p. —URL: <https://book.ru/book/936799>. — Text: electronic.

5.1.2. Further reading

1. Accounting and analysis: a textbook / A. N. Bobryshev, S. V. Grishanova, M. N. Tatarinova [et al.]; edited by E. I. Kostyukova. - Moscow: KnoRus, 2023. - 405 p. - URL: <https://book.ru/book/946941>. - Text: electronic.
2. Kuvshinov, M. S., Accounting and analysis: a tutorial / M. S. Kuvshinov. - Moscow: Rusains, 2023. - 288 p. - URL: <https://book.ru/book/949463>. - Text: electronic.
3. Baryshnikov, N. G., Accounting, analysis and audit: a tutorial / N. G. Baryshnikov, D. Yu. Samygin, O. V. Loseva. - Moscow: KnoRus, 2022. - 507 p. - URL: <https://book.ru/book/942829>. - Text: electronic.

4. Osipova, I. V., Accounting and Analysis. Collection of Problems: Study Guide / I. V. Osipova, E. B. Gerasimova. - Moscow: KnoRus, 2021. — 260 p. — URL: <https://book.ru/book/939323>. — Text: electronic.

5.2. Information support

5.2.1. Electronic and Internet resources

1. Portal "Open Education". <http://npoed.ru>
2. United window access To educational resources. <http://window.edu.ru>

5.2.2. Professional databases / Information and reference systems

1. Scientific Electronic Library <http://elibrary.ru/>
2. Federal educational portal "Economics, Sociology, Management". <http://ecsocman.hse.ru/>
3. Reference system "Consultant Plus" <http://consultant.ru/>
4. Reference and legal system for Russian legislation <http://garant.ru/>
5. Portal of Federal State Educational Standards of Higher Education. <http://fgosvo.ru>
7. Electronic library of dissertations (RSL). <https://diss.rsl.ru/>
8. Scientific electronic library eLIBRARY.RU. <http://elibrary.ru>
9. Official website of the State Duma of the Federal Assembly of the Russian Federation. <http://duma.gov.ru/>

5.2.3. Licensed And free distributed software ensuring discipline

Item No.	Name of the software	Description	Details of supporting documents
1	Windows Professional (Pro) 7	Custom operating system	JSC "SoftLineTrade" No. 2011.25486 dated November 28, 2011. Non-excludable right. Indefinitely
2	Office Professional Plus 2007 Windows 32 Russian Disk Kit MVL CD	Plastic bag software products containing the necessary office programs	JSC "SoftLineTrade" No. 225/10 of 28.01.2010. Non-excludable right. Indefinitely
3	Chrome Browser	Internet information search system	Free license. Non-exclusive right. Perpetual.
4	Firefox browser	Internet information search system	Free license. Non-exclusive right. Perpetual.
5	OpenOffice	Office suite	Free license. Non-exclusive right. Perpetual.
		BY intended for automation	IP Valishina No. B3C0000641-JI

	1C: Enterprise 8	accounting and management and accounting,	from May 22, 2013 Not excl. right. Indefinitely
		economic And organizational activities of the enterprise	
	1C: Enterprise 8 Complete Set Foreducation in higher and secondary educational institutions	"BY For automation of accounting and management accounting, economic and organizational activities of the enterprise"	LLC "BIT Business Solution" No. 21/000608 from 05.2010 Non-excludable right. Indefinitely
6	LMS Moodle	BY For effective online interaction teacher and student	Free license. Non-exclusive right. Perpetual.

6. Logistical support of discipline

Name of the type of academic work	Name of the classroom, specialized laboratory	List of necessary equipment and technical training aids
Lectures	A classroom for conducting lecture-type classes	Specialized educational furniture, technical means training, devices used to present educational information to a large audience (multimedia projector, computer (laptop), screen), demonstration equipment, teaching aids
Practical classes	Educational audience to conduct seminar classes type, group And individual AL consultations, current control and intermediate certification	Specialized educational furniture, technical means training (multimedia projector, computer (laptop), screen), etc.
Independent work	Computer class with Internet access B-600a	Specialized educational furniture for 30 seats, 30 computers, technical means training (multimedia projector, computer (laptop), screen), video cameras, software
	The library's reading room	Specialized furniture, computer equipment with Internet access and access to the electronic information system (EIOS), a screen, a multimedia projector, and software

7. Features of the organization of educational activities for people with disabilities and people with disabilities

Persons with disabilities (PWD) and people with disabilities have the opportunity to move freely from one educational institution to another. laboratory building to another, go up to all floors of the educational and laboratory buildings, study in educational and other premises, taking into account the characteristics of psychophysical development and health status.

Barrier-free access to all classrooms is provided for students with disabilities and those with musculoskeletal disorders. Information on the special facilities created for students with disabilities and those with disabilities is available on the university website. www//kgeu.ru It is possible to provide technical assistance through an assistant, as well as the services of sign language interpreters and tactile sign language interpreters.

To adapt reference and educational material on the subject to the perception of persons with disabilities and persons with impaired hearing, the following conditions are provided:

- For better orientation in the classroom, signals are used to announce the beginning and end of the lesson (the word "bell" is written on the board);
- the attention of the hearing-impaired student is attracted by the teacher with a gesture (a hand is placed on the shoulder and a gentle pat is made);
- When talking to a student, the teaching staff looks at him, speaks clearly, in short sentences, allowing for lip reading.

Compensation for speech and intellectual development difficulties in hearing-impaired students is carried out by:

- use of diagrams, charts, drawings, computer presentations with hyperlinks commenting on individual components of the image;
- regular use of exercises for graphically highlighting the essential features of objects and phenomena;
- providing the opportunity for the student to receive targeted advice by e-mail as needed.

In order to adapt the reference, educational, and awareness-raising material provided by the educational program for the chosen field of study to the perception of individuals with disabilities and visually impaired persons, the following conditions are provided:

- The official website is being adapted to take into account the special needs of visually impaired people, and large-font reference information on the schedule of classes is being provided;
- the teaching staff member and his interlocutor (if necessary), who are present at the lesson, introduce themselves to the student, and each time the person to whom the teaching staff member is addressing is named;
- the actions, gestures, and movements of the teaching staff are briefly and clearly commented on;
- printed information is provided in large font (from 18 points) and is fully voiced;
- the required level of illumination of the premises is ensured;

- students are given the opportunity to use computers during classes and the right to record explanations on a voice recorder (at the students' discretion).

conducting current And intermediate certification For Students with disabilities and special educational needs are assessed by a teaching staff member in accordance with the curriculum. If necessary, students with disabilities and special educational needs, taking into account their individual psychophysical characteristics, are given the opportunity to undergo midterm assessment orally, in writing on paper, on a computer, in the form of testing, etc., or additional time is given to prepare a response.

8. Methodological recommendations For teachers By organization of educational work with students.

Methodological support for the student development process is one of the defining factors of high-quality education. By demonstrating high professionalism, erudition, a clear civic position, self-discipline, and a creative approach to solving professional problems, university teachers contribute to the development of a well-rounded individual throughout the educational process.

When implementing the discipline, the teacher can use the following educational methods:

- methods of forming the individual's consciousness (conversation, debate, suggestion, instruction, control, explanation, example, self-control, story, advice, persuasion, etc.);

- methods of organizing activities and forming behavioral experience (task, public opinion, pedagogical requirement, assignment, training, creation of educational situations, training, exercise, etc.);

- methods of motivating activity and behavior (approval, encouragement of social activity, censure, creation of situations of success, creation of situations for emotional and moral experiences, competition, etc.)

When implementing the discipline, the teacher must take into account the following areas of educational activity:

Civic and patriotic education:

- the development of a holistic worldview in students, Russian identity, respect for their family, society, state, spiritual, moral and socio-cultural values accepted in the family and society, for the national, cultural and historical heritage, and the development of a desire to preserve and develop it;

- to develop in students an active civic position based on the traditional cultural, spiritual and moral values of Russian society, in order to increase their ability to responsibly exercise their constitutional rights and obligations;

- development of the legal and political culture of students, expansion of constructive participation in decision-making affecting their rights and interests, including in various forms of self-organization, self-government, and socially significant activities;

- the formation of motives, moral and semantic attitudes of the individual that enable them to resist extremism, xenophobia, discrimination on social, religious, racial, national grounds, interethnic and interfaith intolerance, and other negative social phenomena.

Spiritual and moral education:

- fostering a sense of dignity, honor and honesty, conscientiousness, respect for parents, teachers, and older people;

- the formation of principles of collectivism and solidarity, a spirit of mercy and compassion, and the habit of caring for people in difficult life situations;

- developing solidarity and a sense of social responsibility towards people with disabilities, overcoming psychological barriers towards people with disabilities;

- the formation of an emotionally rich and spiritually elevated attitude towards the world, the ability and skill to convey one's aesthetic experience to others.

Cultural and educational education:

- formation of an aesthetic picture of the world;

- developing respect for the cultural values of one's hometown, region, and country;

- increasing the cognitive activity of students.

Scientific and educational education:

- formation of a scientific worldview in students;

- development of the ability to acquire knowledge;

- development of skills for analysis and synthesis of information, including in the professional field.

Changes and approvals for the new academic year

Item No.	Section number of amendments	Date of modification	Contents of the changes	"Agreed" by the Head of the Department implementing the discipline
1	2	3	4	5
1				
2				
3				

			9	"Agreed"Chairman of the Institute's (Faculty's) Teaching and Methodology Department, which includes the graduating faculty
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*Appendix to
the
working program of the
discipline*



MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution of Higher Education
«KAZAN STATE POWER ENGINEERING UNIVERSITY»
(FSBEI HE «KSPEU»)

**ASSESSMENT MATERIALS
for the discipline**

B1.M.23 Accounting and analysis

Kazan, 2026

Assessment materials for the course "Tax Accounting and Tax Planning" are designed to evaluate learning outcomes for compliance with competency achievement indicators.

The assessment of learning outcomes in a discipline is carried out within the framework of current monitoring (CM) and interim assessment, conducted using a point-rating system (PRS).

1. Technological map

Semester 3

Section name	Forms and types of control	Rating indicators					Interim assessment
		I current control	Additional points for TK1	II current control	Additional points for TK2	Total	
Section 1.«Theory accounting»	TK1	25	0-20			25-45	25-45
Test (Test)		5	5			10	10
Practical assignment (PA)		12	10			22	22
Test (KntR)		8	5			13	13
Section 2. "Asset accounting and obligations»	TK2			30	0-25	30-55	30-55
Practical assignment (PA)				20	15	35	35
Test (Test)				10	10	20	20
Interim assessment (credit)	OM						0-45
Intermediate task certification							0-45

Semester 4

Section name	Forms and types of control	Rating indicators					Interim assessment
		I current control	Additional points for TK3	II current control	Additional points for TK4	Total	
Section 3.«Section 3. Accounting capital, income, expenses and financial results»	TK1	25	0-20			25-45	25-45
Test (Test)		10	10			20	20
Practical assignment (PA)		15	10			25	25

2. Assessment materials for ongoing monitoring and midterm assessment

Learning outcomes assessment scale for the discipline:

Computer tendencies	Competency indicator code	Planned result training in the discipline	Level of development of the competency indicator				
			High	Average	Below average	Short	
			from 85 to 100	from 70 to 84	from 55 to 69	from 0 to 54	
			Rating scale				
			Great	Fine	Satisfactorily	Unsatisfactory	
			Passed			not credited	
GPC-2	GPC-2	know:					
Is able to collect, process, and analyze data necessary for solving management tasks using modern tools and intelligent information and analytical systems	.6 Able to collect, process, and analyze the information necessary to solve management and economic tasks using modern tools	main regulatory and legislative acts regulating accounting And conducting an analysis of economic activity; the main provisions of regulatory and legal acts on organizations and maintaining accounting (financial) records of business entities of various organizational and legal forms in the Russian Federation; current legislation on Russian Federation on financial insolvency enterprises.	On a high level knows the basic regulatory and legislative acts regulating accounting And conducting an analysis of economic activity; the main provisions of the regulatory legal acts on the organization and accounting (financial) records of business entities of various organizational legal forms V Russian Federation; current legislation on Russian Federation on financial insolvency enterprises	Has a good knowledge of the main regulatory and legislative acts regulating accounting and conducting analysis of economic activity; the main provisions of regulatory legal acts by organization and accounting (financial)) V Russian Federation; current legislation about financial insolvency enterprise's activities	Does not have a good enough knowledge of the basic regulations and legislation acts regulating accounting And conducting an analysis of economic activity; the main provisions of regulatory legal acts By organization and maintenance of accounting (financial) records of business entities of various organizational legal forms V Russian Federation; current legislation on the financial insolvency of the enterprise	Does not know the basic regulations and legislative acts regulating accounting and conducting an analysis of economic activity; the main provisions of regulatory legal acts By organization and maintenance of accounting (financial) records of business entities of various organizational legal forms V Russian Federation; current legislation on the financial insolvency of the enterprise	
		be able to: find the necessary information in legal and	At a high level he knows how to find	He is able to find things at a good level	Not good enough at finding things	Not knows how to	

			necessary	necessary	necessary	find the necessary information in
		methodological documents, various disciplines for solving multifaceted or complex problems; navigate the system of legislation and regulatory legal acts regulating the sphere of professional activity; use legal norms in professional and social activities	information in legal and methodological documents, various disciplines for solving multifaceted or complex problems; navigate the legal system And normative legal acts regulating sphere of professional activity; use legal norms in professional and social activities	information in legal and methodological documents of various disciplines to solve multilateral or complex problems; oriented in the legislative system And normative legal acts regulating sphere of professional activity; use legal norms in professional and socially activities	information in legal and methodological documents, various disciplines for solving multifaceted or complex problems; navigate the legal system And regulatory legal acts governing sphere of professional activity; use legal norms in professional and social activities	legal and methodological documents, various disciplines to solve multilateral problems or complex problems; to orient in the legislative system And regulatory legal acts governing sphere of professional activity; use legal norms in professional and social activities
		own:				
		basic theoretical knowledge and practical professional skills in the field of accounting and business analysis; knowledge obtained in study of related disciplines; organizational, legal, social, economic, technological and And others interconnections in the national economy	On high level has basic theoretical knowledge and practical professional skills in the field of accounting and analysis of economic activity; knowledge obtained during study of related disciplines; organizational, legal, social, economic and technological the m and other relationships in the national economy	Has a good level of basic theoretical knowledge and practical professional skills in the field of accounting and analysis of economic activity; knowledge obtained when studying related disciplines; organizational-legal, social, economically by them,	Does not have a sufficient command of basic theoretical knowledge and practical professional skills in the field of accounting and business analysis; knowledge obtained in the study of related disciplines; organizational, legal, social, economic, technological and other relationships in national	Not has basic theoretical knowledge and practical and professional skills in the field of accounting and analysis of economic activity; knowledge obtained when studying related disciplines; organizational, legal, social, economic, technological and other relationships in the national Economy
				technological	economy	

				And other relationships and V nationally economy		
GPC-3 Able to develop sound organizational and management decisions, taking into account their social significance, promote their implementation in a complex and dynamic environment, and evaluate their consequences	GPC-3.2 Applies basic methods for assessing the needs and effectiveness of an organization's resource use to identify key organizational and management decisions, taking into account their social significance	know:				
		composition, content, purpose of financial statements of enterprises various forms of ownership; methods of preparation and stages of the process of developing management decisions.	Has a high level of knowledge of the composition, content, and purpose of financial statements of enterprises of various types of ownership; methods of preparation and stages of the process of developing management decisions.	Has a good knowledge of the composition, content, and purpose of financial statements of enterprises with various forms of ownership; preparation methods and stages of the production process managerial their decisions.	Does not have sufficient knowledge of the composition, content, and purpose of financial statements of enterprises of various forms of ownership; methods of preparation and stages of the process of developing management decisions.	Does not know the composition, content, and purpose of financial statements of enterprises of various types of ownership ; methods of preparation and stages of the process of developing management decisions.
		be able to:				
		analyze and interpret financial, accounting and other information contained in the financial statements of enterprises of various types of ownership, organizations, departments, etc.; conduct an analysis of the main performance indicators of business entities based on financial statements; use the information obtained to make management decisions on the set economic tasks; build standard situations based on descriptions, theoretical and	On a high level able to analyze and interpret financial, accounting and other information reporting of enterprises of various forms of ownership, organizations, departments, etc.; conduct an analysis of the main performance indicators of economic entities based on financial statements; use the information obtained for management decisions on the given economic	He is able to analyze at a good level. And interpret financial, accounting and other information contained V reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the main performance indicators of the economic entity their subjects by according to accounting data reporting; use the information obtained for management	Not good enough at analyzing and interpreting financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the key performance indicators of economic entitiesx entities according to financial statements; use the information obtained for management solutions delivered	Not able to analyze and interpret financial, accounting and other information reporting of enterprises of various forms of ownership, organizations, departments etc.; conduct an analysis of the key performance indicators of economic entitiesx entities according to financial statements; use the information obtained for management solutions delivered economically

		economic models, analyze and meaningfully interpret the obtained results	tasks; to build based on the description of situations, standard, theoretical and economic models, analyze and meaningfully interpret the obtained results	adoption their decisions on the set economic tasks; to build based on the description of situations, standard, theoretically And economic models, analyze And meaningfully interpret the received results	economically m tasks; to build based on the description of situations, standard, theoretical and economic models, analyze and meaningfully interpret the results obtained	m tasks; to build based on the description of situations, standard, theoretical and economic models, analyze and meaningfully interpret the obtained results
		own:				
		theoretical knowledge and practical skills in organizing accounting And analytical work of economic entities various forms of ownership; modern methods of collection and processing and analysis of economic and social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments, etc.;	On high has theoretical knowledge and practical skills in organizing accounting And analytical work of business entities of various forms of ownership; modern methods of collection and processing and analysis of economic and social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms of ownership, organizations, departments, etc.;	Has a good level of theoretical knowledge and practical skills in organizing accounting and analytical work of business entities of various forms of ownership; modern methods of collecting, processing and analyzing economic and social data; skills in analyzing and interpreting financial, accounting and other information contained in reporting	Does not have sufficient theoretical knowledge and practical skills in organizing accounting And analytical work of business entities of various forms of ownership; modern methods of collection and processing and analysis of economic and social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms property, organizations,	Does not possess theoretical and practical knowledge skills in organizing accounting and analytical work of economic subjects of various forms of ownership ; modern methods of collection and processing and analysis of economic x And social data; analysis skills and interpretation of financial, accounting and other information contained in reporting of enterprises of various forms property, organizations,
		management decisions	skills of making management	enterprises of various forms	departments	departments

		according to the set economic objectives.	decisionsx decisions for making management decisions on the set economic tasks.	of ownership, organizations, departments, etc.; skills in making management decisions for making management decisions on set economic objectives their tasks.	Andetc.; skills in making management decisions for making management decisions on set economic tasks.	Andetc.; skills in making management decisions for making management decisions on set economic tasks.
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An "excellent" grade is awarded if the student presents the material fully (answers questions) and correctly defines key concepts; for the student's demonstration of the educational material on the topic of practical work, the determination of the relationship between the problem indicators, and the correct solution algorithm; for the correspondence of the report's content to the issue being addressed, the completeness of the topic covered in the report, the presentation of information, correct, reasoned answers to questions on the report; and answers to exam questions.

A "good" grade is awarded if the student presents the material well (answers questions), provides correct definitions of concepts, but contains inaccuracies in their answers; for the student's demonstration of educational material on the topic of practical work, allowing for minor inaccuracies in solving problems while choosing the right solution algorithm; for the correspondence of the report's content to the issue addressed, the completeness of the topic covered in the report, the presentation of information in the presentation; when answering questions about the report, the student made inaccuracies of no fundamental significance; inaccuracies were also made in the answers to the exam questions.

A "satisfactory" grade is awarded if the student presents the material (answers questions) incompletely and makes inaccuracies in defining concepts; if the student has difficulty correctly assessing the proposed task, provides an incomplete answer that requires leading questions from the teacher; the choice of an algorithm for solving the problem is possible with leading questions from the teacher; for the correspondence of the content of the report to the issue addressed, but there are logical violations in the presentation of the material, inaccuracies in answering questions about the report;

When answering the exam questions, the wording is not sufficiently correct, and the sequence in the presentation of the program material is disrupted.

A "fail" grade is awarded to a student if they demonstrate significant problems in their knowledge of the core theoretical and practical material, if the content of the questions is not fully covered, if the solution algorithm is incorrectly chosen, if the content of the paper does not cover the stated topic, if there are logical flaws in the presentation of the material, if there are significant inaccuracies in the answers to the paper questions, if the answers to the exam questions demonstrate a lack of familiarity with the program material, or if errors occur in the answers.

3. List of assessment tools

Brief description of the assessment tools used for ongoing monitoring of student progress and midterm assessment of the subject:

Name of the assessment tool	Brief description of the assessment tool	Description of the assessment tool
Practical task (TD)	A tool for assessing the ability to apply acquired theoretical knowledge in a practical situation. The task is aimed at assessing discipline-specific competencies and contains clear instructions for completion or an action plan.	Set of tasks and assignments
Control work (KntR)	A means of testing the ability to apply acquired knowledge to solve problems of a certain type on a topic or section	Set of control tasks by options
Course project (CP), course work (CL)	The final product obtained as a result of planning and completing a set of educational and research tasks. Allows for the assessment of skills students on one's own construct their knowledge in the process of solving practical problems and issues, navigate the information space and the level of development analytical, research skills, practical and creative thinking skills. Can be completed individually or by a group of students.	Project topics
Test (Test)	System allowing standardized automate tasks, procedure	Set of test tasks
	measuring the level of knowledge and skills of the student	

Abstract (Russian Federation)	A product of a student's independent work, which is a brief written summary of the results of a theoretical analysis of a specific scientific (academic research) topic	Topics of papers
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4. A list of test assignments or other materials necessary for assessing knowledge, skills, and abilities that characterize the stages of developing competencies in the process of mastering the discipline

Examples of tasks

For current control of TK1:

Tested competencies: OPK-2 (OPK-2.6), OPK-3 (OPK-3.2.)

Questions for the complex task TK1.

1. The history of the origin of accounting.
2. Economic accounting And his place V system managementeconomic entities. Contents of business accounting.
3. Business accounting as a management function. Types of accounting.
4. Accounting accounting- composite Part management Andinformation system of the organization.
5. Classification of accounting information users.
6. Objectives and tasks of accounting legislation.
7. Regulatory systemaccounting in Russia and its main elements.
8. Tasks and models of accounting construction.
9. Role accounting information V system management Andclassification of its users.
10. Fundamental principles accounting accounting.Documentation and requirements.
11. Rules and techniques for accounting.
12. The relationship between accounting accounts and the balance sheet.
13. Chronological and systematic records in accounting.
14. Synthetic and analytical accounting
15. Methods and terms, procedure and technique for conducting inventory.
16. Characteristics of accounts by purpose and structure: main, regulatory, operational, financial-effective, budgetarydistribution.
17. Off-balance sheet accounts: their characteristics, meaning and content.
18. Forms of accounting, characteristics that determine the form of accounting.
19. Grouping cost estimates by characteristics.

Practical tasks:

Task 1. Classification of property by type.

The purpose of the task is to understand the grouping of property by type.

The task is to group the property in a table of the following form

Item No.	Property group	Property subgroup	Name of property	Amount, RUB
1				
etc.				

Data for completing the task:

Item No.	Name of the enterprise's property	Amount, RUB
1	Fuel	1,750
2	Finished products	36,542
3	Production equipment in workshops	101,000
4	Goods shipped to the buyer	8,450
5	Land plot	7,000
6	Advance payment from the supply department agent	50
7	Organizational expenses	1,800
8	Cash register	405
9	Work in progress	15,283
10	Basic materials	12,000
11	Other debtors.	2 100
12	Long-term securities	7,000
13	Patents	6,000
14	Current account	10,000
15	Fixed assets for general business purposes	57,200
16	Accountable persons	162
17	Purchased semi-finished products	14 306
18	Future expenses	1,200
19	Warehouse building and equipment	36,004
20	Plant administration building	21,003
21	Fixed assets of the housing and communal services enterprise	153,000
22	Fixed assets of auxiliary production shops	15,008
23	Foreign currency account	22,012
	TOTAL	529 275

Task 2. Classification of property by sources of formation.

The purpose of the task is to master the order of grouping property according to sources of formation.

Task: Group assets by source of origin in the following table.

Item No.	Group of sources of property formation	Subgroup of sources formation of property	Name of the source of formation of property	Amount, RUB
1				
etc.				

Data for completing the task.

Item No.	Name of the source	Amount, RUB
1	Accounts payable to supplier for received materials	11,000
2	Outstanding payments to the budget	6,000
3	Authorized capital	292,430
4	Reserve capital	71,000
5	Additional capital	8,000
6	Long-term bank loan	50,000
7	Debt By deductions V organs socialinsurance and security.	3,500
8	Arrears of wages to employees	13 145
9	Short-term loan	25,000
10	Long-term loan	14,000
11	Accounts payable to other creditors	500
12	Retained earnings for the reporting year	18,000
13	Reserve for upcoming expenses and payments	8,200
14	Targeted funding	8,500
	TOTAL	529 275

Task 3. Classification of farm property.

The purpose of the task is to monitor the assimilation of the material covered.

Combine household means By composition, placement
And sources their education.

Item No.	Property group	Property subgroup	Name of property	Amount, RUB
1				
etc.				

Item No.	Group of sources of property formation	Subgroup of sources formation of property	Name of the source of formation of property	Amount, RUB
1				
etc.				

List of household equipment

Item No.	Name of the product	Sum, thousand rubles
1.	Income tax arrears to the budget	35
2.	Electrical equipment	215
3.	Wage arrears to staff	3150
4.	Production workshop building	12400
5.	Engineer Tkachev P.V.'s debt on accountable amounts	3

6.	Milling machines	1250
7.	Machine oil	10
8.	Shares of the scientific and technical center "Hermes and Co."	600
9.	Debt to the company "Breeze" for the installation of an alarm system	45
10.	Writing desks	50
11.	The workshop building under construction	1430
12.	Oil paint	13
13.	Authorized capital	17080
14.	Short-term bank bills	5
15.	Cash at the register	15
16.	Arrears in contributions to off-budget funds	1212
17.	Passenger cars	2000
18.	Bank loan for construction of a new workshop	4000
19.	Cash in the current account	470
20.	Brokerage seat on the Saint Petersburg Stock Exchange	94
21.	Debt to the Metallist plant for materials	24
22.	Debt to the budget for value added tax	18
23.	Additional capital	51
24.	Profit received in the reporting year	300
25.	Reserve capital	60
26.	Drills	25
27.	Press is light	206
28.	Melting furnaces in a foundry	324
29.	Workwear	60
30.	The tool factory's debt for the machines shipped to it	240
31.	Accounts payable to supplier for products	13
32.	Rent for turning equipment paid for the next year	46
33.	Work in progress	2000
34.	Finished products	4532

Tests

1. Specific elements of the accounting method include:	a) balance and costing;
	b) assessment and inventory;
	c) accounts and double entry;

	d) balance sheet, reporting.
2. Debt claims are:	a) accounts receivable;
	b) debt to the bank on a loan;
	c) accounts payable;
	d) tax arrears.
3. Assets by sources of formation are divided into:	a) borrowed and attracted;
	b) own and borrowed;
	c) special purpose and borrowed;
	d) fixed and current assets.
4. Distribution obligations include:	a) wage arrears to employees;
	b) customers' accounts payable;
	c) accounts receivable;
	d) accounts payable to suppliers.
5. Fixed assets belong to the group:	a) funds in settlements;
	b) means of labor;
	c) objects of labor;
	d) current assets.
6. Assets are divided into the following types:	a) current and non-current assets;
	b) means of production and means of circulation;
	c) funds in circulation and non-production sphere;
	d) property and rights.
7. Non-current assets include:	a) fixed assets, intangible assets, long-term financial investments;
	b) fixed assets, production stocks, accounts receivable;
	c) cash, funds in settlements, expenses of future periods;
	d) fixed assets, short-term financial investments.
8. The opening balance is drawn up:	a) for planning business activities;
	b) summing up the results at the end of the reporting year;
	c) reflection of property at the time of registration of a legal entity;

	d) upon liquidation of the organization.
9. The liquidation balance is drawn up:	a) to summarize the results of the organization's work for the year;
	b) planning of economic activities;
	c) in modern conditions not
	is being compiled;
	d) to assess assets and their sources at the time of liquidation of the organization.
10. Balance sheet with no items "Depreciation of intangible assets", "Depreciation of fixed assets", "Trade margin", "Reserves for doubtful debts" are called:	a) gross;
	b) net;
	c) final;
	d) provisional.
11. The balance sheet is a method of grouping:	a) own and borrowed funds on a certain date in value assessment;
	b) assets and sources of their formation on the reporting date in monetary terms;
	c) non-current and current assets on a certain date in monetary terms;
	d) there is no correct answer.
12. Business transaction type "Wages issued from the cash register":	a) first;
	b) the second;
	c) third;
	d) fourth.
13. Type of business transaction "Transferred from the current account to suppliers, subject to subsequent payment terms":	a) first;
	b) the second;
	c) third;
	d) fourth.
14. Type of business transaction "The loss of previous years was repaid at the expense of the profit of the reporting year":	a) first;
	b) the second;
	c) third;
	d) fourth.
15. The trial balance is prepared:	a) to control the accounting procedure;
	b) planning of economic activities;
	c) analysis of the financial position of the

	organization; d) is not compiled.
16. The balance sheet contains a system of indicators:	a) moment;
	b) analytical, c) synthetic;
	d) interval.
	a) moment;
17. Type of business transaction	a) first;
"Tax was withheld from wages on personal income":	b) the second;
	c) third;
	d) fourth.

Test

Each version of the test contains a task.

The problem is based on end-to-end examples of accounting for business processes at an industrial enterprise. All numerical data is hypothetical.

There are only 4 test options. The student chooses his/her option as follows: students whose last names begin with the letters A, B, C, G, D, E, Zh complete the first option; Z, I, K, L, M, N, O complete the second; P, R, S, T, U, F, Kh complete the third; C, Ch, Sh, Shch, E, Yu, Ya complete the fourth option.

The task of the test

1. Open accounting accounts according to data as of September 1, 200_ (Table 1).
2. Make accounting entries for each business transaction in the business transaction registration journal and make entries in the accounts (Table 3).
3. Determine the turnover in the accounts and display the balances as of October 1, 200_.
4. Prepare a balance sheet for synthetic accounting accounts for September 200_ (Table 4).
5. Prepare the balance sheet as of October 1, 200_ (Table 5)

Initial data.

Table 1

1. Statement of balances on synthetic accounts as of September 1, 200_

Account code	Account name	Amount, monetary units	
		Debit	Credit
01	Fixed assets	4552300	
02	Depreciation of fixed assets		2650700
08	Investments in non-current assets	320100	
10	Materials	500,000	
19	VAT on purchased items	14800	
20	Main production	105300	
43	Finished products	490230	
50	Cash register	470	
51	Current accounts	1335600	

60	Settlements with suppliers and contractors		32320
62	Settlements with buyers and customers	830200	
68	Calculations of taxes and fees		21350
69	Calculations for social insurance and security		74320
70	Settlements with personnel for wages		214,000
71	Settlements with accountable persons	1300	
80	Authorized capital		4220800
83	Additional capital		126400
84	retained earnings		560000
99	Profit and loss		250410
	Total	8150300	8150300

2. Analytical data for account 10 "Materials": the actual cost of materials shown in the balance sheet and in the account in the General Ledger as of September 1, 500,000 monetary units, consists of their cost at purchase prices (350,000) and transportation and procurement costs (150,000).

3. Analytical data for account 20 "Main production" (Table 2).

Table 2

Work in progress, monetary units

Date	Product A	Product B	Total
01.09.	75,000	30300	105300
01.10.	-	-	-

Table 3

Journal of registration of business transactions for September 200_

N o. p / p	Operation content	Amount, monetary units				Corresponding account	
		Problem variant number				Debit	Cred it
		No. 1	No. 2	No. 3	No. 4		
1	Received from the settlement accounts cash in the cash desk for issuing wages and business expenses	130,000	156,000	182,000	208,000		
2	Paid from the cash desk: a) wages of workers	127,000	152400	177800	203200		

	And employees b) V accountability for business expenses	3000	3600	4200	4800		
	Total	130,000	156,000	182,000	208,000		
3	Listed With current account: a) to pay bills suppliers b) single social tax c) taxes and fees	15,000	18,000	21000	24,000		
		46,000	55200	64400	73600		
		13200	15840	18480	21120		
	Total	74200	89040	103880	118720		
4	Suppliers' invoices have been accepted for the materials received: A) purchase price b) railway tariff c) VAT	100,000	120,000	140,000	160,000		
		22300	26760	32220	35680		
		22014	26417	31000	35222		
	Total	144314	173177	203220	230902		
5	Accrued to transport organizations for delivery of materials with iron roads on warehouse VAT organizations	3080	3696	4312	4928		
		554	665	776	887		
	Total	3634	4361	5088	5815		
6	Accrued to contractors for loading and unloading of materials	880	1056	1232	1408		
		158	190	222	253		

	VAT						
	Total	1038	1246	1454	1661		
7	Suppliers' invoices have been accepted for those received fixed assets:						
	a) purchase price						
	b) VAT	325,000	390000	455,000	520,000		
		58500	70200	81900	93600		
	Total	383500	460200	536900	613600		
8	Invoices of transport organizations have been accepted for delivery of fixed assets						
	VAT	5000	6000	7000	8000		
		900	1080	1260	1440		
	Total	5900	7080	8260	9440		
9	Fixed assets accepted						
	V exploitation	330,000	396000	462000	528000		
10	Released with warehouse materials purchase price:						
	a) for the production of products in the main production: products A	34000	40800	47600	54400		
	products B	20220	24264	28308	32352		
	b) on general production specific needs	9100	10920	12740	14560		
	V) on general economic needs	6220	7464	8708	9952		
	d) for the maintenance of machines	13000	15600	18200	20800		
	And equipment	2000	2400	2800	3200		
	d) on product						

	packaging						
	Total	84540	101448	118356	135264		
11	<p>Transportation and procurement costs incurred have been written off on the spent materials:</p> <p>a) for the production of products</p> <p>in the main production: products</p> <p>A</p> <p>products B</p> <p>b) on</p> <p>general production specific needs</p> <p>V) on</p> <p>general economic needs</p> <p>d) for the maintenance of machines</p> <p>And</p> <p>equipment</p> <p>d) on product packaging</p> <p>(Determine the amounts yourself by making the calculation in Appendix 2)</p>						
	Total						
12	<p>Depreciation accrued by</p> <p>fixed assets:</p> <p>A) workshop</p>						
	appointments	62000	74400	86800	99200		
	b) general economic state purpose	24200	29040	33880	38720		
	V) cars and equipment	40300	48360	56420	64480		
	Total	126500	151800	177100	202400		
13	The supplier's						

	invoice for electricity consumed for: a) for the needs of the workshops; c) for general economic needs. c) for the operation of machinery and equipment d) VAT	28600 10100 32300 12780	34320 12120 38760 15336	40040 14140 45220 17892	45760 16160 51680 20448		
	Total	83780	100536	117292	134048		
14	Salary accrued payment to the organization's staff: A) workers of the main production for production:products A products B b) shop staff c) general economic to the staff G) workers for machine maintenance And equipment d) warehouse worker for product packaging	70300 54000 34000 30,000 28,000 3700	84360 64800 40800 36,000 33600 4440	98420 75600 47600 42000 39200 5180	112480 86400 54400 48000 44800 5920		
	Total	220,000	264000	308000	352000		
15	Deductions have been made from wages boards income tax physical persons (13% from amounts salaries)						
		?	?	?	?		

16	<p>A single social tax of 26% of the salary amount is assessed.</p> <p>A) workers of the main production: for product A for product B</p> <p>b) shop floor personnel</p> <p>c) general economic staff</p> <p>G) workers for machine maintenance</p> <p>And equipment</p> <p>d) warehouse workers for product packaging</p>	<p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p> <p>?</p>		
	Total	?	?	?	?		
17	<p>Written off expenses for the maintenance and operation of equipment for production:</p> <p>a) product A</p> <p>b) product B</p> <p>(amounts need to be calculated) on one's own, compose adj.3)</p>	<p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p>	<p>?</p> <p>?</p> <p>?</p>		
18	<p>Written off in general production These production costs:</p> <p>a) product A</p> <p>b) product B</p> <p>(amounts need to be calculated) on one's own, compose adj. 3)</p>	<p>?</p> <p>?</p>	<p>?</p> <p>?</p>	<p>?</p> <p>?</p>	<p>?</p> <p>?</p>		

19	General business expenses have been written off expenses on						
	production:a) product A b) product B (amounts need to be calculated) on one's own,compose adj. 3)	?	?	?	?		
20	Released from production and finished products are received in the warehouse V assessment By actual cost:product A product B (For determination of actual production costsseparate products make up appendix 4)	?	?	?	?		
21	Shipped from the warehouse to customersfinished products by selling price,inclusing VAT: a) product A b) product B Total	654900 472472 1127372	785880 566966 1352846	916860 661460 1578320	1047840 755955 1803795		
22	The actual cost of shipped products has been written off: a) product A b) product B Total	350,000 230,000 580000	420,000 276,000 696000	490000 322000 812000	560000 368000 928000		

23	The expenses related to with the sale of products a) product A b) product B	4400 3045	5280 3565	6160 4264	7040 4872		
	Total	7445	8936	10424	11912		
24	VAT is charged on shipped products:						
	a) product A b) product B	99900 72072	119880 86486	139860 100900	159840 115315		
	Total	171972	206366	240760	275155		
25	Defined and the financial result was written off from the sale of products: a) for product A b) for product B	? ?	? ?	? ?	? ?		
	Total	?	?	?	?		
26	Received on settlement account cash from customers for products	830200	996240	11162280	1328320		
27	Listed With current account: a) accounts payable to suppliers for materials, fixed assets and electricity b) taxes and fees	622166 28600	746600 34320	872214 40040	995466 45760		
	Total	650766	780920	912254	1041226		
28	Subject to VAT offset By acquired values, paid to suppliers	99506	119407	139308	159210		

For current control of TK2:

Tested competencies: OPK-2 (OPK-2.6), OPK-3 (OPK-3.2.)

Questions for the complex task TK2.

1. General principles of organizing synthetic and analytical accounting of investments in non-current assets.
2. Concept, classification and procedure for assessing fixed assets.
3. Accounting process receipts objects main funds to the organization.
4. Features of accounting for profitable investments in material assets.
5. Accounting of costs for the construction of fixed assets by contract and business methods.

6. Methods of calculating depreciation for fixed assets. Synthetic and analytical accounting of depreciation of fixed assets.
7. Accounting for revaluation of fixed assets.
8. Accounting for repair costs of fixed assets.
9. Accounting for the process of disposal of fixed assets from an organization.
10. Accounting for lease transactions.
11. Accounting for the results of inventory of fixed assets and investments in non-current assets.
12. The accounting policy of the organization in terms of fixed assets and the procedure for disclosing information about them in the financial statements.
13. Concept, classification And order assessments intangible assets.
14. Accounting process receipts intangible assets to the organization.
15. Methods of calculating depreciation for intangible assets. Synthetic and analytical accounting of depreciation of intangible assets.
16. Accounting for business reputation.
17. Accounting for the process of disposal of intangible assets from an organization.
18. The accounting policy of the organization in terms of intangible assets and the procedure for disclosing information about them in the financial statements.
19. Accounting, methods and procedure for writing off expenses for research, development and technological work.
20. The concept of financial investments, their classification and conditions for their recognition in accounting.
21. Initial and subsequent assessment of financial investments.
22. Accounting and documentation of investments in shares.
23. Accounting and documentation of investments in bonds.
25. Accounting for financial investments in the provision of loans in cash.
26. Accounting for the reserve for impairment of financial investments.
27. Concept, classification And order assessments material-production stocks.
28. Accounting receipts of material production stocks to the organization.
29. Transport and procurement expenses And order their accounting.
30. Accounting for uninvoiced deliveries.
31. Methods for valuing inventories upon their disposal. Accounting for the release of materials into production and for other purposes.
32. Accounting departures material and production reserves from the organization.

33. Features of accounting for special tools, special devices, special equipment and special clothing.
34. Accounting for the results of inventory of production stocks.
35. The accounting policy of the organization in terms of inventories and the procedure for disclosing information about them in the financial statements.
36. The concept and relationship of costs, expenses, and expenditures of an organization. Classification of organizational expenses.
37. Accounting for the costs of primary production.
38. Accounting for costs of auxiliary production.
39. Determination of the volume of work in progress, its evaluation and accounting.
40. Composition, accounting, procedure for distribution and write-off of general production costs.
41. Composition, accounting, procedure for distribution and write-off of general business expenses.
42. The accounting policy of the organization in terms of accounting for expenses related to ordinary activities and the procedure for disclosing information about them in the financial statements.
43. Definition, composition and procedure for evaluation of finished products in accounting.
44. Accounting for the release of finished products from production using account 40 "Release of products (works, services)".
45. Accounting for the release of finished products from production without using account 40 "Release of products (works, services)".

Practical tasks:

TASK 1

Required:

1. Open accounting accounts.
2. Reflect business transactions in the accounts to form the value of the object.
3. Determine the initial cost.

The company is constructing a workshop for sewing children's clothing. The following business transactions were completed during the current reporting period:

1. According to the contract and cost estimate, the third-party organization was charged 548,400 rubles for design and survey work on the construction of the workshop, including VAT of 18%.
2. According to the contract, the contractor charged 390,000 rubles for the construction of the foundation for the workshop building, including 18% VAT.
3. According to the contract, the contractor charged 321,600 rubles for demolition of buildings during the preparation of the site for development, including 18% VAT.
4. According to the construction organization's report, RUB 1,038,000 was charged for the construction of the workshop building, including VAT of 18%.
5. The supplier was paid 1,104,000 rubles from the bank account for equipment for installation in the workshop.

6. Supplier By overhead conveyed enterprise equipment, price which is 1,104,000 rubles, including VAT accrued - 18%.
7. Equipment worth 790,000 rubles was transferred from the warehouse for installation.
8. The workers were paid wages for the installation of the equipment - 300,000 rubles.
9. Insurance contributions are accrued on wages.

Based on the commissioning certificate, the constructed workshop building was recorded as part of the enterprise's fixed assets.

Payment for the demolition of buildings and site cleanup was made from the contractor's bank account.

TASK 2

Required:

Open accounting accounts.

Reflect in the accounts business transactions related to the acquisition of fixed assets and the formation of the initial cost of the object.

A company purchases equipment (fixed assets) from a supplier. The following business transactions occurred in the current reporting period:

1. Money was transferred from the current account to the supplier for equipment - 1,122,000 rub.
2. The supplier transferred the equipment to the enterprise according to the invoice - 1,122,000 rubles, including VAT charged at 18%.
3. According to the invoice, the motor transport organization was charged 138,000 rubles for the transportation of the equipment, including VAT of 18%.
4. The services of a motor transport organization were paid from the current account - 138,000 rub.
5. According to the contract for installation of equipment, the contractor was charged RUB 28,800, including VAT – 18%.
6. The services of the contractor were paid from the current account - 28,800 rubles.
7. Based on the commissioning certificate, the equipment was recorded as fixed assets at the enterprise.

TASK 3

Required:

Open accounting accounts.

Reflect in the accounts business transactions related to the receipt of telephone sets.

The company receives 5 telephone sets free of charge for a total of 1,011,600 rubles, including 18% VAT. For the installation of the sets, according to the contract, the contractor was charged 42,000 rubles, including 18% VAT. According to the commissioning certificate the telephone sets were recorded as fixed assets at the enterprise.

TASK 4

Required:

Open accounting accounts.

Reflect fixed asset write-off transactions in the accounts. Determine and reflect the financial result from the disposal of fixed assets.

A dental institution writes off medical equipment that is on the company's balance sheet and has become unusable.

1. The initial cost of the equipment, reflected in the company's balance sheet, is 93,200 rubles.

2. Depreciation accrued at the time of write-off: RUB 59,710.

The company's commission determines that the equipment does not meet requirements and is being written off. During dismantling and disassembling the equipment, the company incurs the following expenses and receives the following revenue:

a) the worker's wages for dismantling were calculated at 5,000 rubles;

b) taxes on wages are calculated (at the rates in effect for the current period of time);

c) spare parts were recorded in the warehouse at the cost of possible use from the written-off equipment in the amount of 2600 rubles;

d) scrap of valuable metals from written-off equipment was accepted into the warehouse for 8,600 rubles.

TASK 5

Required:

Open accounting accounts,

Reflect in the accounting accounts business transactions related to the sale of fixed assets

Reflect VAT accrual to the budget

Identify the financial result from the sale of fixed assets.

A company is selling fixed assets. The contractual selling price is 417,600 rubles, including 18% VAT. During the reporting period, an advance payment in the amount of the contractual price is received into the company's bank account from the buyer. The book value of the fixed assets being sold is 242,500 rubles. The amount of depreciation accrued at the time of sale is 12,500 rubles. According to the contract, a third-party organization is charged for dismantling the fixed assets.

RUB 16,080, including 18% VAT. A third-party organization was paid RUB 16,080 for dismantling fixed assets. The company transferred the fixed assets to the buyer based on an acceptance certificate.

TASK 6

At the beginning of the month, the organization's warehouse contained 30 meters of timber with a total value of 22,500 rubles. Throughout the month, the following timber was delivered to the warehouse in batches:

1-I am a batch of 25 m with a total cost of 20,600 rubles, including VAT;

2-I am a batch of 40 m with a total cost of 32,900 rubles, including VAT;

3-I am a batch of 10 m with a total cost of 8,000 rubles, including VAT.

50 m of timber were released for the production of boards, and 25 m were released for the production of wooden beams.

Reflect in the accounting accounts the receipt of timber received at the organization's warehouse and the write-off of timber into production using the methods of average cost, FIFO, and the cost of each unit, if it is known that 25 m were used from the remainder, 25 m from the 1st batch, 15 m from the 2nd batch, and 10 m from the 3rd batch.

Tests

<p>1 The assumption of continuity of business activities of an organization is...</p>	<p>- no intentions or need to liquidate or significantly reduce activities in the foreseeable future</p>
	<p>- consistent recognition by the organization of the same types of activities as normal from year to year</p>
	<p>- the principle of consistency application of the chosen accounting policy from one year to another</p>
	<p>- absence of staff turnover in the organization</p>
<p>2 Making corrections to cash and banking documents...</p>	<p>- not allowed in certain cases</p>
	<p>- allowed</p>
	<p>- permitted in accordance with the adopted accounting policy</p>
	<p>- not allowed</p>
<p>3 The debt to the budget for value added tax is reflected on the credit of account ...</p>	<p>- 90 "Sales"</p>
	<p>- 19 "Value Added Tax on Acquired Values"</p>
	<p>- 68 "Calculations of taxes and fees"</p>
	<p>- 69 "Calculations on social insurance and security"</p>
<p>4 The initial cost of intangible assets is...</p>	<p>- the sum of actual acquisition costs minus depreciation</p>
	<p>- the amount of actual costs for the acquisition of an intangible asset, determined as of the date of its acceptance for accounting, excluding value added tax and other refundable taxes</p>
	<p>- the amount of actual acquisition costs together with value added tax</p>
	<p>- book value</p>
<p>5 Write-off of cost of materials sold is reflected</p>	<p>- 99 "Profit and Loss"</p>
	<p>- 91 "Other income and expenses"</p>

debit entry _____and credit of account 10 "Materials".	- 98 "Income of future periods" - 90 "Sales"
6 Repayment of a short-term loan received from another organization is reflected in an accounting entry ...	- Dt account 51 "Settlement accounts" - Kt account 67 "Settlements on long-term loans and credits" - Dt account 51 "Current accounts" - Kt account 66 "Settlements on short-term loans and borrowings" - Dt account 52 "Currency accounts" - Kt account 67 "Settlements on long-term loans and credits" - Dt account 66 "Settlements on short-term loans and borrowings" - Account 51 "Current accounts"
7. The basis for analytical accounting of financial investments is the classification by...	- the terms of investment of funds in securities - coupon income - registers of securities owners - types of financial investments, issuers, borrowing organizations
8 Direct costs of production are understood to mean ...	- all production costs - expenses incurred in a specific workshop - costs associated with the production of two or more types products - expenses directly related to the production of specific products
9 Accrual of wages to employees engaged in the sale of finished products is reflected in the debit of the account _____and credit of account 70 "Settlements with personnel for wages".	- 23 "Auxiliary production" - 44 "Selling expenses" - 25 "General production costs" - 20 "Main production"
10. Expenses associated with the provision of temporary possession and use of an organization's assets for a fee are reflected in the accounting entry on the debit side. bills...	- 99 "Profit and Loss" - 91 "Other income and expenses" - 90 "Sales" - 84 "Retained earnings (uncovered loss)"
11 Contribution of funds to the	- Dt account 75 "Settlements with

authorized capital account	founders” – Kt account 80
the organization is reflected in the accounting by the entry...	Authorized capital
	– Dt account 80 “Authorized capital” – Ct account 75 “Settlements with founders”
	– Dt account 51 “Current accounts” – Kt account 75 “Settlements with founders”
	– Dt account 75 “Settlements with founders” – Kt account 51 Current accounts
12 Interim financial statements must be submitted within _____ days after the end of the quarter.	- 10
	- 15
	- 20
	- 30
13. Branches, representative offices and other divisions shall comply with the accounting methods chosen by the parent organization, ...	- are applied if the accounting policy expressly states this
	- do not apply
	- are applied
	- are applied depending on the financial stability of structural divisions.
14 The payment of wages to employees is reflected in the accounting entry...	- Dt account 51 "Current accounts" - Kt account 66 "Settlements on short-term loans and borrowings"
	- Dt account 50 "Cash" - Ct account 51 Current accounts
	- Dt account 70 "Settlements with personnel for wages" - Ct account 50 "Cash"
	- Dt account 52 "Currency accounts" - Kt account 50 "Cash".
15 The subject of the loan agreement is other types of assets, except cash....	- cannot be provided that the amount of funds issued under the loan agreement does not exceed 100 thousand rubles
	- cannot be
	- cannot be, since this situation is not stipulated by the current legislation
	- cannot be provided that the amount of funds issued under the loan agreement does not exceed 100 thousand rubles

16 Costs for the construction of fixed assets by the business method are reflected in the account...	- 23 "Auxiliary production"
	- 01 "Fixed assets"
	- 08 "Investments in non-current assets"
	assets"
	- 26 "General business expenses".
17 Write-off of the cost of materials sold is reflected by an entry on the debit side of the account	- 91 "Other income and expenses"
	- 90 "Sales"
	- 98 "Income of future periods"
	- 99 "Profit and Loss".
And credit of account 10 "Materials".	

For current control of TK3:

Tested competencies: OPK-2 (OPK-2.6), OPK-3 (OPK-3.2.)

Questions for the complex task TK3.

1. Accounting for selling expenses.
2. The procedure for recognizing revenue from the sale of products in accounting.
3. Determination and accounting of financial results from the sale of finished products and goods.
4. Features of accounting for goods and their sale in wholesale trade.
5. Features of accounting for goods and their sale in retail trade.
6. Accounting for the results of inventory of finished products and goods.
7. Accounting of cash in the organization's cash desk and the procedure for conducting cash transactions.
8. Accounting of transactions on the organization's foreign currency accounts.
9. Accounting for transactions on a foreign currency account.
10. The concept of obligations and settlement transactions. Settlement periods and statutes of limitations.
11. Accounting for settlements with suppliers and contractors.
12. Accounting for settlements with customers and clients.
13. Peculiarities accounting calculations for goods, work And services plastic cards.
14. Accounting for settlements on claims.
15. Accounting for insurance settlements.

Practical tasks:

Task 1.

Based on the data to complete the task:

open accounts to record the process of procurement of materials; reflect transactions for their acquisition in the accounts; calculate the actual procurement cost of materials.

Data for completing the exercise:

Statement of account balances of JSC Integral as of May 1, 2020 G.

Accou	Name of accounts and sub-accounts	Sum(tho
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Account Code		in thousands of rubles)	
		Debit	Credit
10	Materials	2,469	
10-1	At book prices	1,756	
10-2	Transport and procurement costs	713	
51	Current account	6 241	
60	Settlements with suppliers and contractors		14,368
71	Settlements with accountable persons	470	

Operations of JSC Integral for the purchase of materials for May 2020 years

Item No.	Contents of business transactions	Wiring		Amount in thousands of rubles.
		D	TO	
1	The supplier's invoice for received materials has been accepted: at book prices			1000
2	The invoice of the transport organization for delivery of materials has been accepted			264
3	An advance report on expenses related to unloading materials has been approved.			450
4	Suppliers' invoices for received materials have been paid			1264
5	Materials were released at book prices: for the manufacture of products for general production needs for general business needs			750 420 200
6	TZR related to materials consumed are written off: for the manufacture of products for general production needs for general business needs			? ? ?

The solution to the problem is implemented in a table of the following form

Statement of distribution of transport and procurement costs (TZR) of JSC "Integral" for May 2020 G.

Indicator	Materials at book prices	TZR	Actual cost
1	2	3	4
Balance at the beginning of the month			
Received this month			
Total			
Percentage of TZR			
Issued and written off in the current month			
For the production of products			
For general production needs			
For general economic needs			
Total			

Balance at the end of the month			
Total			

Task 2.

Based on the data to complete the task:

open accounts to record the process of procurement of materials; reflect transactions for their acquisition in the accounts;

calculate the actual procurement cost of materials.

Data for completing the exercise: Balances on

the accounts of Zarya LLC as of June 1, 2020

Account Code	Name of accounts and sub-accounts	Amount (thousand rubles)
G. 10	Materials	1 120
10-1	At book prices	1,000
10-2	Transport and procurement costs	120
50	Cash register	60
51	Current account	1,370
60	Settlements with suppliers and contractors	21,460
71	Settlements with accountable persons	63

Zarya LLC's operations for the purchase of materials for June 2020 years

Item No.	Contents of business transactions	Wiring		Amount in thousands of rubles.
		D	TO	
1	2	3	4	5
1	The supplier's invoice for received materials at book prices has been accepted			875
2	The invoice of the transport organization for delivery of materials has been accepted			314
3	The invoice for rent of a temporary storage warehouse for materials has been accepted.			36
4	Interest has been accrued on a loan received for the purchase of materials			26
5	The debt to suppliers for materials was transferred from the current account			1300
6	Materials were released at book prices: for the production of product A for the production of product B			700 800
7	The TZR related to the materials consumed is written off: for the production of product A for the production of product B			? ?

Task 3

Based on the data to complete the task:
 open accounts to record the production process;
 reflect manufacturing operations in the accounts;
 calculate the actual production cost of finished products.

Data for completing the exercise:

Balances on accounts of JSC Romashka as of July 1, 2020 G.

Acco	Name of accounts and sub-accounts	Amount (thousand
------	-----------------------------------	------------------

unt Code		rubles)	
		Debit	Credit
01	Fixed assets	12000	
02	Depreciation of fixed assets		1000
10-1	Materials at book prices	8000	
10-2	Variations in material costs	1500	
20	Main production basket box	5200 3700 1500	
23	Auxiliary production	1000	
69	Calculations for social insurance and security		400
68	Calculations of taxes and fees		240
70	Settlements with personnel for wages		2000
71	Settlements with accountable persons	200	

Business transactions for July 2020 years

Item No.	Contents of business transactions	Amount in thousands of rubles.
1	2	3
1	The following materials have been released for production: for the production of main workshop products: basket box to the auxiliary workshop for the production of products for the maintenance of equipment in the main workshops for other workshop needs for general economic needs	4,000 2,600 1,400 500 1,500 750 500
2	Deviations on materials released for production needs are written off: for the production of main workshop products: basket box to the auxiliary workshop for the maintenance of equipment in the main workshops for workshop needs for general economic needs	750 488 262 94 281 140 94
3	Salary accrued: workers for the production of products: basket box auxiliary production workers, workers engaged in equipment maintenance, shop floor personnel general management personnel	2,000 920 1,080 300 500 40 560
4	Personal income tax was withheld from wages	408
5	26.2% was accrued to social insurance agencies: to workers for the production of products:	?

	basket box auxiliary production workers, workers engaged in equipment maintenance, shop floor personnel general management personnel	? ? ? ? ? ?
6	Depreciation accrued: production equipment fixed assets for general shop use	400 100
	fixed assets for general business purposes	100
7	The accountable person purchased household equipment for the needs of the workshop.	200
8	General production costs are written off for the production of products (distributed proportionally to the amount of direct costs): basket boxgeneral business expenses	? ? ?
9	General business expenses are written off for the production of products (distributed proportionally to the amount of material costs): basket box	? ? ?
10	Finished products have been released from production at planned cost basket box	20,310 11,550 8,760
11	The deviation of the actual cost from the cost at book prices is written off basket box	? ? ?

The balance of work in progress according to inventory data as of August 1, 200_g is
3,200 thousand rubles, including:

basket 1 700 rubles,

box 1,500rubles.

Calculations are made in tables.

Calculation of the actual cost of production for the month of July

No.	Indicator	Sum
1	The balance of the work in progress at the beginning of the month, including: basket box	
	Production costs per month, including: basket box	
	The balance of the work in progress at the end of the month, including: basket box	

	Actual production cost of finished goods (line 1 + line 2 – line 3), including: basket box	
	The cost of products released from production at planned (standard) cost, including: basket box	
	Deviation of actual cost from planned (standard) cost, including: basket box	

Task 4

Based on the data to complete the task:

- 1) open accounts to record the sales process;
- 2) reflect in the accounts the cost accounting transactions related to the sale of products;
- 3) calculate the full actual cost of goods sold;
- 4) determine and write off the results of product sales;

According to the accounting policy, sales of products are recorded at the time of payment.

Data for completing the exercise:

Balances on accounts of JSC Varyag as of September 1, 200_

Item No.	Account name	Amount, thousand rubles	
		D	TO
1	Main production	4200	
2	Finished products	6842	
3	Goods shipped	315	
4	Current accounts	13100	
5	Materials	5250	
6	Calculations of taxes and fees		2100
7	Retained earnings for the reporting year		6400

Business transactions of JSC "Varyag" for the sale of products for September 20 G.

Item No.	Contents of a business transaction	Amount (thousand and rub.)	Wiring	
			D	TO
1	Released from production and transferred to the warehouse			
2	finished products	2,250		
3	Finished products have been shipped to customers	7500		
4	The invoice for the containers used in the shipment	120		
5	Transport costs were paid from the current account	230		
6	expenses for sending products at the expense of supplier's enterprises	6500		
7	Revenue for the year was received into the bank account			
8	sold products	350		
9	Selling expenses related to			
	to sold products	4300		
	The production cost is written off	992		
	products sold	?		
	VAT was charged on the products sold			
	The result from the sale of products is written off			

Tests

1 Expenses related to payment for services provided by credit institutions are reflected in the debit of account ...	- 91 "Other income and expenses"
	- 84 "Retained earnings (uncovered loss)"
	- 83 "Additional capital"
	- 99 "Profit and Loss".

2 Expenses related to payment for services provided by credit institutions are reflected in the debit of account ...	- 91 "Other income and expenses"
	- 84 "Retained earnings (uncovered loss)"
	- 83 "Additional capital"
	- 99 "Profit and Loss".
3 The authorized capital is the sum of...	- share contributions of members of a production or consumer cooperative for the joint conduct of entrepreneurial or other activities
	- fixed and working capital allocated to an organization by a state or municipal body
	- contributions (shares) of founders (participants) in the property of the organization upon its creation to ensure its activities in monetary terms in the amounts determined by the constituent documents
	- contributions of participants in a general partnership or a limited partnership, made to the partnership for the purpose of carrying out its business activities.
4 The withholding of an advance payment from an accountable person that was not returned on time is reflected by the entry...	- Dt account 70 "Settlements with personnel for wages" - Kt account 94 "Shortages and losses from damage to valuables"
	- Dt account 50 "Cash" - Ct account 51 "Current accounts"
	- Dt account 50 "Cash" - Ct account 68 "Settlements for taxes and fees"
	- Dt s.c. 71 "Calculations With accountable persons" - Ct account 50 "Cash".
5 Fixed assets contributed by the founders as a contribution to the authorized capital are accepted to the account for....	- cost, agreed upon with the founders
	- purchase price
	- the amount of actual costs
	- expert assessment.
6 The creation of a reserve for the impairment of securities is reflected in the accounting entry...	- Dt account 91 "Other income and expenses" – CT s.c. 59 "Reserves under impairment financial investments"
	- Dt account 51 "Settlement accounts" - Kt account 91 Other income and expenses
	- Dt account 76 "Settlements with various debtors and creditors" - Kt account 91 "Other income and expenses"
	- Dt account 58 "Financial investments" - Ct account 59 "Reserves for impairment of financial investments"
7 Calculation of wages for administrative and managerial personnel reflected By debit accounts	- 26 "General business expenses"
	- 96 "Reserves for upcoming expenses"
	- 90 "Sales"

_____ Andloan accounts70 "Payments to personnel for wages."	- 97 "Expenses of future periods"
8 The receipt of finished products at standard (planned) cost is reflected by the entry...	- Dt account 43 "Finished goods" - Ct account 40 "Release of products (works, services)" - Dt account 20 "Main production" - Kt
	account 43 "Finished goods"
	- Dt account 40 "Release of products (works, services)" - Ct account 20 "Main production"
	- Dt account 43 "Finished goods" - Ct account 20 Main production
	- Dt account 43 "Finished goods" - Ct account 40 "Release of products (works, services)"
	- Dt account 20 "Main production" - Ct account 43 "Finished goods"
	- Dt account 40 "Release of products (works, services)" - Ct account 20 "Main production"
9 Write-off of the customer's accounts receivable at the expense of the reserve for doubtful debts is reflected by the entry ...	- Account number 63 "Reserves for doubtful debts" - Account number 62 "Settlements with customers and clients"
	- Account number 62 "Settlements with customers and clients" - Account number 63 "Reserves for doubtful debts"
	- Account number 51 "Current accounts" - Account number 63 Reserves for doubtful debts
	- Accounting account 63 "Reserves for doubtful debts" - Accounting account 91 "Other income and expenses"
10 The head of the organization is obliged to familiarize the employee hired for the position of cashier with the procedure for conducting cash transactions in the Russian Federation, against _____ signature, _____, after which conclude an agreement with him on full financial liability	- upon expiration of the probationary period - before publication order (decisions,resolutions) on the appointment of a cashier to work - after the issuance of an order (decision, resolution) on the appointment of a cashier to work - upon expiration of the probationary period
11 Financial statements of commercial organizations consist of...	- reports on contributions to social insurance and security - balance sheet, profit and loss statement, appendices to the balance sheet and profit and loss statement, explanatory notes records, auditor's report - forum for statistical reporting and tax returns

	- reports on operating and geographical segments and on conditional facts of economic activity
12 IN dependencies from feasibility of implementation _____ expenses. distinguish	- productive and unproductive - main and overhead - current and one-time - single-element and complex
13 Actual cost priceproduction stocks contributed as a contribution to the authorized capital, _____ is determined based on from _____ assessments.	- agreed with the founders - residual - expert -initial
14 Actual cost priceproduction stocks received under a donation agreement (free of charge) are determined based on _____ cost.	- current market - residual - initial - expert

For current control of TK4:

Tested competencies: OPK-2 (OPK-2.6), OPK-3 (OPK-3.2.)

Questions for the complex task TK4.

1. Types of economic analysis.
2. Methods and techniques of economic analysis.
3. Organization of analytical work at the enterprise.
4. Information base for economic analysis and diagnostics of financial and economic activities of an enterprise.
5. Analysis influences main factors on volume release Andsales of products.
6. Analysis of the quality of manufactured products based on a system of general and specific indicators.
7. A system of indicators characterizing the dynamics and movement of fixed assets.
8. Analysis indicators, characterizing compound And structurefixed assets.
9. Analysis of production capacity utilization.
10. Analysis of indicators of enterprise provision with material resources.
11. Analysis of the composition and structure of labor resources.
12. The system of indicators of labor resource utilization and their interrelationships.
13. Analysis of the formation and use of the wage fund.
14. Factor analysis of the wage fund.
15. Factor analysis of labor productivity.
16. Analysis indicators, characterizing technical levelfixed assets.
17. Analysis of the use of productionequipment.
18. Analysis of product updates.
18. Analysis of labor force movement.

19. Analysis quality released products on basisuse of private indicators.

Tests

According to the program content analysis economic activity is divided into:	a) sectoral and inter-sectoral
	b) continuous and selective
	c) comprehensive and thematic
	d) preliminary and subsequent
	d) there is no correct answer
Based on spatial characteristics, the analysis of economic activity is divided into:	a) intra-farm and inter-farm
	b) continuous and selective
	c) internal and external
	d) preliminary and subsequent
	d) there is no correct answer
It is a method for establishing the nature of disturbances in the normal course of economic processes based on typical features characteristic only of this violation:	a) comparative analysis
	b) diagnostic analysis
	c) factor analysis
	d) marginal analysis
	d) economic and mathematical analysis
7. Stochastic modeling of economic activities is carried out within the framework of:	a) comparative analysis
	b) functional cost analysis
	V) correlation-regression analysis
	d) marginal analysis
	d) there is no correct answer
A principle of economic analysis that requires coverage of all links and all aspects of activity and a comprehensive study of causal relationships V enterprise economics:	a) based on a state approach
	b) scientific validity
	c) complex nature
	d) systems approach
	d) there is no correct answer
A principle of economic analysis that requires the study of each object taking into account all internal and external connections, interdependence and intersubordination of its individual elements:	a) based on a state approach
	b) scientific validity
	c) complex nature
	d) systems approach
	d) there is no correct answer
	a) based on a state approach

A principle of economic analysis that involves active impact on the course of production and its results, timely identification of deficiencies, miscalculations, and omissions in work:	b) scientific validity
	c) complex nature
	d) systems approach
	d) there is no correct answer
Ability to clearly and quickly conduct economic analysis characterized by the principle:	a) efficiency
	b) scientific validity
	c) systematicity
	d) efficiency
	d) there is no correct answer
Traditional methods of analysis and diagnostics of FHD include:	a) methods of comparison, grouping, balance method
	b) correlation and dispersion methods of analysis
	c) elimination, index, integral methods of analysis
	d) methods and techniques of mathematical analysis
	d) there is no correct answer
The methods of deterministic factor analysis include:	a) methods of comparison, grouping, balance method
	b) correlation and dispersion methods of analysis
	c) elimination, index, integral methods of analysis
	d) methods and techniques of mathematical analysis
	d) there is no correct answer
The methods of stochastic factor analysis include:	a) methods of comparison, grouping, balance method
	b) correlation and dispersion methods of analysis
	c) elimination, index, integral methods of analysis
	d) methods and techniques of mathematical analysis
	d) there is no correct answer
It is intended to depict changes in phenomena over corresponding periods of time:	a) comparison chart
	b) dynamics diagram
	c) structural diagram
	d) answers a), b) and c)

	d) there is no correct answer
This type of analysis is a presentation of the performance indicator as a product, quotient, or algebraic sum of factors:	a) deterministic factor analysis
	b) stochastic factor analysis
	c) functional cost analysis
	d) answers a) and b)
	d) there is no correct answer
What the reception modeling does not exist?	a) extension method
	b) reduction method
	c) multiplication method
	d) expansion method
	d) the method of formal decomposition
The formula for capital-labor ratio corresponds to... the form of dependence:	a) multiplicative
	b) additive
	c) multiple
	d) mixed
	d) there is no correct answer
In additive models, the performance indicator is presented as:	a) product of factor indicators
	b) the algebraic sum of factor indicators
	c) dividing one factor indicator by another
	d) combinations of various combinations
	d) there is no correct answer
For which models of deterministic factor analysis is the chained substitution method used?	a) only for multiplicatives
	b) multiplicative and mixed
	c) multiples
	d) additive
	d) for all models
For which models of deterministic factor analysis is the relative differences method used?	a) only for multiplicatives
	b) multiplicative and mixed
	c) multiples
	d) additive
	d) for all models
The dependence expressed by the formula $Y = a_0 + a_1 * 1/x$ is:	a) linear dependence
	b) hyperbolic dependence
	c) parabolic dependence
	d) semi-logarithmic curve
	d) power function
The dependence expressed by the formula $y = a_0 + a_1 * x + a_2 * x^2$ is:	a) linear dependence
	b) hyperbolic dependence
	c) parabolic dependence

	d) semi-logarithmic curve
	d) power function
The correlation coefficient can take the value:	a) from -1 to 0
	b) from 0 to 1
	c) from 1 to 2
	d) answers a) and b)
	d) answers b) and c)
Shows the relative degree of deviation of individual values from the arithmetic mean:	a) correlation coefficient
	b) coefficient of determination
	c) coefficient of variation
	d) standard deviation
	d) there is no correct answer
The variability of the variation series is considered significant if the variation:	a) does not exceed 10%
	b) is in the range from 10 to 15%
	c) is in the range from 15 to 20%
	d) more than 20%, but does not exceed 33%
	d) there is no correct answer
For economic calculations, the following error is allowed:	a) 1-3%
	b) 3-5%
	c) 5-8%
	d) no more than 10%
	d) there is no correct answer
Multivariate correlation analysis allows:	a) study the patterns of change in the performance indicator depending on the behavior of various factors
	b) determine the influence of factors on the value of the performance indicator
	c) determine which factors are the main ones and which are the less important ones secondary
	d) answers a) and b)
	d) answers a), b) and c)
The group of technological factors influencing production volumes includes:	a) equipment productivity
	b) technological norms and standards
	c) equipment operating mode
	d) labor stimulation
	d) working conditions
The group of economic factors influencing the volume of production includes:	a) equipment productivity
	b) technological norms and standards

	c) equipment operating mode
	d) labor stimulation
	d) working conditions
The nature of the relationship between the indicators of the volume of sold products, the quantity of sold products, the selling price, if the performance indicator is the volume of sold products, corresponds to the form of mathematical dependence:	a) additive
	b) multiplicative
	c) mixed
	d) stochastic
	d) there is no correct answer
Subject analysis And diagnostics of financial and economic activities are:	a) methods and techniques of economic analysis
	b) various rules And techniques economic analysis
	V) results financially-economic activities of the enterprise
	d) answers a) and b)
	d) there is no correct answer
The essence of financial diagnostics-economic activitiesThe enterprise consists of:	a) identifying unused reserves; generalizing best practices, adopting optimal management decisions
	b) measurement main characteristics, reflectivethe state of machines, devices, technical systems, economy and finances of an economic entity
	c) disclosure of development trends and proportions production activities
	d) there is no correct answer
	d) answers a), b) and c)
Economic analysis How science represents	a) a scientific way of understanding the essence of economic phenomena and processes, founded on dividing them into their constituent parts and studying them in all their diversity connections and dependencies
	b) a method of increasing the efficiency of an enterprise based on a systematic study of all its types

	activities
	c) the science of establishing and studying characteristics, measuring basic characteristics, reflectivestate of the economy and financiaeconomic activities
	economic entities
	d) there is no correct answer
	answers a), b) and c)

Coursework assignments

1. Accounting financial accounting V informational
 system

economic management of the organization.

2. Accounting for the formation and changes of authorized capital in joint-stock companies.

3. Accounting financial accounting formations
And changesshare capital in business partnerships.

4. Accounting for the formation and changes of the authorized capital in state unitary enterprises.

5. Accounting financial accounting formations And
useadditional and reserve capital.

6. Accounting of bank loans and their servicing costs.

7. Accounting for financial accounting of loans and expenses for their servicing.

8. Accounting financial accounting long-term
investments Andsources of their financing.

9. Accounting financial accounting availability And
movements fixed assets.

10. Financial accounting of costs for restoration of fixed assets

11. Financial accounting for fixed asset depreciation. Methods for calculating fixed asset depreciation.

12. Accounting for the current lease of fixed assets from the lessee and the lessor.

13. Accounting financial accounting of the business reputation of the organization.

14. Financial accounting of the presence, movement and depreciation of intangible assets.

15. Accounting financial accounting acquisitions,
procurement Andanother receipt of materials.

16. Financial accounting of disposal of materials.

17. Accounting financial accounting release And
shipments finished products.

18. Accounting and financial recording of goods in wholesale and retail trade.

19. Accounting financial accounting expenses
on sale Vmanufacturing and trading

organizations.

20. Accounting of financial investments in securities.

21. Accounting of financial transactions under a simple partnership agreement (joint activity).

22. Accounting of financial settlements on intermediary transactions.

23. Accounting of financial settlements upon fulfillment of obligations by third parties and by changing parties in an obligation.

24. Accounting of financial settlements upon termination of settlement obligations by offsetting mutual claims, compensation, and novation.

25. Accounting of financial transactions with bills of exchange.

26. Accounting financial accounting operations By trustworthy property management.
27. Accounting financial accounting operations By mortgage (real estate pledge).
28. Financial accounting of sales revenues and expenses from ordinary activities.
29. Financial accounting of other income and expenses
30. Profit and loss accounting.
31. Accounting financial accounting operations financial rent(leasing) from the lessor and the lessee.
32. Accounting policy organizations, her organizational And methodological aspects.
33. Accounting of profitable investments in material assets.
34. The main content and procedure for maintaining financial accounting of transactions and assets that do not belong to the organization
35. Financial accounting of cash and cash equivalents
36. Inventory accounts receivable And accounts payable debts And reflection of its results in financial accounting
37. Financial accounting of issued bonds and issued financial bills
38. Accounting for financial settlements with personnel for other transactions
39. Financial accounting of payroll settlements
40. Financial accounting of estimated liabilities.

For interim assessment:

Examples of exam questions:

1. Users of accounting information.
2. Functions of accounting.
3. The main objectives of accounting.
4. Basic requirements for accounting information.
5. Underlying assumptions.
6. Additional requirements.
7. Classification of the organization's property (assets).
8. Classification sources formations property organizations (passive).
9. Accounting method.
10. Active accounting accounts.
11. Passive accounts of accounting.
12. Classification of accounting accounts.
13. Double entry method.
14. Primary accounting.
15. Current accounting.

16. Summarization of current accounting data.
17. Types of changes in the balance sheet influenced by business transactions.
18. Accounting for cash flow in a current account.
19. Accounting for cash flow in the cash register.
20. Accounting of settlements with accountable persons.
21. Wage classification.
22. Payment of temporary disability benefits.
23. Payment for annual leave.
24. Deductions from wages.
25. Insurance premiums.
26. VAT.
27. Accounting for the receipt of fixed assets.
28. Accounting for depreciation of fixed assets.
29. Accounting for the disposal of fixed assets.
30. Accounting of materials.
31. Cost price written off materials (FIFO, average cost price).
32. Accounting for product sales (financial result, method of accounting for product sales based on payment).
33. Accounting for the formation of authorized capital.
34. Accounting policy of the organization.