



PASSPORT OF THE EDUCATIONAL PROGRAM

- **7M04103- "Accounting and Auditing"**
- **(profile)**

PURPOSE OF THE EDUCATIONAL PROGRAM

The program is aimed at the formation of highly educated, competitive, competent professional personnel in the field of accounting and auditing, capable of becoming leaders in this field and being in demand in the labor market.

FIELD OF PROFESSIONAL ACTIVITY

Business, enterprises, firms, production and management activities.

LEARNING OUTCOMES (LO)

LO1 - Use the regulatory framework in the field of accounting and auditing, interpret the adaptation of international financial reporting and auditing standards to local market conditions;

LO2 - Make management decisions based on economic and socio-economic indicators, based on standard methods and the current regulatory framework, assess profitability, financial stability, liquidity, solvency of the enterprise;

LO3 - Solve the issues of organizing and maintaining financial accounting, assess the efficiency of the use of resources, assets of the enterprise and calculate the main economic indicators that characterize the financial condition of the organization.

LO4 - Organize tax accounting, demonstrate in practice special tax accounting registers, evaluate work on deductions from the total income of a legal entity and formulate the accounting of losses and income from non-core activities of enterprises.

LO5 - Own the methodology for preparing the annual financial and tax reporting of the organization in the program 1 C Accounting: Version 8: 2 to practice techniques and methods of solving the problems of financial, managerial and tax accounting arising in the process of generating information to characterize the state of short-term and long-term assets, own and borrowed sources of property as well as income and expenses.

LO6 - Use tools to process financial data, analyze it, and prepare a briefing or analytical report.

LO7 - Argument and substantiate the necessary information for the preparation of financial statements, submit to the management the results of financial and economic activities in accordance with international financial reporting standards.

LO8 - Evaluate accounting in accordance with the principles of international financial reporting standards and international auditing standards, substantiate the results of the audit report to increase the competitiveness of the products and services of this enterprise.