

**The name of the academic discipline:
“Accounting and Auditing”**

Specialty code and name	1-24 01 03 Economic Law
Year of study	4
Semester of study	8
Number of in-class academic hours:	60
Lectures	34
Seminar classes	26
Practical classes	-
Laboratory classes	-
Form of the current assessment (<i>credit/graded credit /exam</i>)	exam
Number of credit points	3
Competences	Prepare primary accounting documents, apply methods of assessment, accounting and audit of assets, equity, liabilities, income and expenses of business activities.
<p style="text-align: center;">Summary of the academic discipline:</p> <p>The content of the academic discipline “Accounting and Auditing” includes work in the following areas:</p> <ul style="list-style-type: none"> - reflection of business phenomena, processes, transactions, tax payments in financial accounting accounts; - preparation of accounting documentation; - preparation of financial statements; - use of accounting data for making management decisions, for assessing the results of economic activity; - basics of audit organization. 	