

**Academic discipline:
"Accounting and auditing"**

Code and name of specialty	1-26 02-01 Business Administration
Training course	2, 3
Semester of training	4/ 5/6
Number of class hours:	28
Lectures	14
Seminar classes	-
Practical exercises	14
Laboratory classes	-
Form of intermediate assessment (credit/differential credit/exam)	credit/exam
Number of credits	6
Competencies to be formed	To draw up primary accounting documents, apply methods of assessment, accounting and auditing of assets, equity, liabilities, income and expenses of economic activity
Summary of the content of the academic discipline:	
<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 economic phenomena, processes, transactions, tax payments on accounting accounts; - preparation of accounting documentation; - preparation of accounting statements; -the use of accounting data for making management decisions, for evaluating the results of economic activity; -fundamentals of the audit organization. 	