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Информация о владельце:  
ФИО: Ястребов Олег Викторович  
Должность: Ректор  
Дата подписания: 29.05.2025 12:45:51  
Уникальный программный ключ:  
ca953a0120d891083f939673078ef1a989dae18a

**FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER  
EDUCATION PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA NAMED  
AFTER PATRICE LUMUMBA  
RUDN UNIVERSITY**

**Faculty of Economics**

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**COURSE**

**SYLLABUS**

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**ACCOUNTING**

**Recommended by the Didactic Council for the Education Field of**

**38.03.01 Economics**

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(code and name of the direction of training/specialty)

**The course instruction is implemented within the professional education  
programme of higher education**

**“ International Economic Relations”**

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(name (profile/specialization))

## 1. COURSE GOALS

The goal of mastering the discipline "Accounting" is for students to study the subject, objects, methods, basic principles and methods of accounting, as well as the system of regulatory regulations of accounting in Russia.

## 2. LEARNING OUTCOMES

Studying the discipline «Accounting» is aimed at the formation of the following competencies (part of competencies) among students:

*Table 2.1. List of competencies formed in students when studying the discipline (results of mastering the discipline)*

Competence code	Competence	Competence indicators
GC-2	Able to determine the range of tasks within the set goal and choose the best ways to solve them, based on current legal regulations, available resources and restrictions	GC-2.1. Know how to determine the available resources and restrictions, the current legal norms within the framework of the tasks set
		GC-2.2. Able to analyze the schedule for the implementation of the project as a whole and to choose the best way to solve the tasks, based on current legal regulations and available resources and restrictions
		GC-2.3. Able to control the progress of the project, to adjust the schedule in accordance with the results of control
GPC-2	Able to collect, process and statistically analyze the data necessary to solve the set economic problems	GPC-2.1. Able to manage methods and means of collecting, processing and analyzing information necessary to solve standard tasks of a technical and economic assessment of activities in the field of professional activity
		GPC-2.2. Know the basics of information and bibliographic culture, allowing you to select the relevant information required for conducting technical and economic calculations in professional activities

## 3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline "Accounting" refers to the part formed by the participants of the educational relations of block B1 of the EP.

Within the framework of the EP, students also master other disciplines and / or practices that contribute to the achievement of the planned results of mastering the discipline "Accounting".

*Table 3.1. List of Higher Education Programme components / disciplines that contribute to expected learning/training outcomes*

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GC-2	Able to determine the range of tasks within the set goal and choose the best ways to solve them, based on current legal regulations,	Law Creativity and innovation in business Fundamentals of International Accounting and Auditing Standards	Money, credit, banks Analysis of economic activity Design and technological practice International Financial Reporting Standards

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
	available resources and restrictions	Business climate and regulation of foreign investment in the Russian Federation Economics of enterprise Corporate Fraud Audit Basics Basics of tax legal relations in accounting	Analysis of financial statements Undergraduate practice
GPC-2	Able to collect, process and statistically analyze the data necessary to solve the set economic problems	Economic geography Public Presentation Skills and Technologies Economics of Interstate Territorial Disputes Basics of trading in the stock market Financial analytics in Excel Fundamentals of scientific research Training: working with international statistics Fundamentals of International Accounting and Auditing Standards Statistics Big Data: Basics of Data Analysis Cities in the global economy	Basics of Taxation Economic statistics Statistical Tools of Scientific Research Project-technological internship Tax accounting Undergraduate practice

#### 4. COURSE WORKLOAD AND LEARNING ACTIVITIES

The total laboriousness of the discipline "Accounting" is 3 credit units.

TABLE 4.1. Types of academic activities during the period of the HE programme mastering

Type of educational work	TOTAL, academic hours	Semester			
		1	3	3	4
Contact academic hours	51		51		
including:					
Lectures					
Lab work					
Seminars (workshops/tutorials)	51		51		
Self-study (ies), academic hours	39		39		
Evaluation and assessment academic hours	18		18		

Type of educational work		TOTAL, <i>academic hours</i>	Semester			
			1	2	3	4
Overall laboriousness of the discipline	<i>academic hours</i>	108		108		
	credit units	3		3		

## 5. COURSE MODULES AND CONTENTS

Table 5.1. The content of the discipline (module) by types of educational work.

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 1. Accounting theory	Topic 1.1. Economic accounting	SC
	Topic 1.2. Classification of economic means	SC
	Topic 1.3. Balance sheet	SC
	Topic 1.4. Elements of an accounting policy	SC
	Topic 1.5. Accounting accounts and double entry	SC
Section 2. Cash and settlement accounting	Topic 2.1 Accounting for cash transactions. Settlements with accountable persons.	SC
	Topic 2.2. Accounting of settlements with suppliers and contractors	SC
Section 3. Accounting of the supply process	Topic 3.1. Concept, classification and evaluation of fixed assets. Accounting for the receipt of fixed assets	SC
	Topic 3.2. The concept, classification and valuation of intangible assets and the accounting of their receipt.	SC
	Topic 3.3. Material and production stocks, their composition and evaluation. Accounting for the acquisition of inventories. VAT accounting for acquired valuables.	SC
Section 4. Accounting of the production process	Topic 4.1. Concept and classification of costs Accounting for the costs of production.	SC
	Topic 4.2. Write-off of raw materials (materials) for the production of products.	SC
	Topic 4.3. Accrual of depreciation of fixed assets, intangible assets.	SC
	Tema 4.4. Payroll of employees. Accrual of insurance premiums.	SC
	Topic 4.5. Accounting for general economic and general production expenses.	SC
	Topic 4.6. Concept and accounting of finished products.	SC
Section 5. Accounting for the implementation process and accounting for financial results.	Topic 5.1. Accounting for the sale of products, goods. Accounting for sales expenses.	SC
	Topic 5.2. Accounting for other income and expenses. Accounting for the final financial result.	SC

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 6. Equity Accounting	Topic 6.1. Formation and accounting of the authorized capital. Formation, accounting and use of reserve capital. Formation, accounting and use of additional capital.	SC
	Topic 6.2. Accounting for retained earnings. Accounting for the use of profits.	SC
Section 7. Accounting statements of the organization	Topic 7.1. The composition of the financial statements and the general requirements for it. The procedure for compiling financial statements: balance sheet, statement of financial results.	SC

\* - is filled only in the **full-time** form of training; LC - lectures; LR - laboratory work; SC - seminar classes

## 6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Logistics of discipline

Name of special placements and placements for independent work	Equipment for special placements and placements for independent work	List of licensed software. Details of the confirming document		
Seminary	Auditorium for seminar-type classes, group and individual consultations, current control and intermediate certification, equipped with a set of specialized furniture and technical means of multimedia presentations.			
		No	Name of equipment	Quantity
		1	Notebook Asus F6A	1
		2	Multimedia Projector Casio XJ-S400UN	1
		3	Screen motorized Digis Electra MW DSEM - 1105	1
		No	Name	
		1	MS Windows 10 64bit	
		2	Microsoft Office 2016	
		3	7-Zip	
		4	FastStone Image Viewer	
		5	FreeCommander	
6	Adobe Reader			
7	K-Lite Codec Pack			
For independent work of students	Auditorium for independent work of students (can be used for seminars and consultations), equipped with a set of specialized			
		No	Name of equipment	Quantity
		1	Intel iSystem Unit 3 3400 MHz/8 GB/500 GB/DVD/audio	21
		2	Monitor Philips 234E5Q	21

Name of special placements and placements for independent work	Equipment of special placements and placements for independent work	List of licensed software. Details of the confirming document		
	furniture and computers with access to the EIOS.	3	Multimedia Projector Casio XJ-V100W	1
		4	Motorized screen Targa 220*220	1
		No	Name	
		1	MS Windows 10 64bit	
		2	Microsoft Office 2016	
		3	1C Enterprise 8.3	
		4	Eviews7	
		5	BEST-OFFICE System	
		6	Expert Systems	
		7	7-Zip	
		8	FastStone Image Viewer	
		9	FreeCommander	
		10	Adobe Reader	
11	K-Lite Codec Pack			
12	Galaktika Corporation			

## 7. RESOURCES RECOMMENDED FOR COURSE STUDY

### 8. Main reading(sources)

1. Frank Wood and David Horner Business accounting basic /. 2010. ISBN 978-0-273-72500-8  
<http://ndl.ethernet.edu.et/bitstream/123456789/18237/1/167.pdf.pdf>
2. Feldman, I. A. Accounting : a textbook for universities / I. A. Feldman. — Moscow : Izdatelstvo Yurait, 2021. — 287 p. — (Bachelor. Applied course). — ISBN 978-5-9916-3575-2. — Text : electronic // Educational platform Yurait [site]. — URL: <https://urait.ru/bcode/487752>
3. Accounting and analysis : textbook / T.M. Rogulenko, S.V. Ponomarev, A.V. Bodyako, V.M. Mironenko ; Ed. by T.M. Rogulenko. - Electronic text data. - M. : KnoRus, 2019. - 510 p. - (Bachelor's degree). - ISBN 978-5-406-06938-7 : 935.00. ).  
[http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn\\_FindDoc&id=476138&idb=0](http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn_FindDoc&id=476138&idb=0)
4. Accounting and analysis : textbook / T.M. Rogulenko, S.V. Ponomarev, A.V. Bodyako, V.M. Mironenko ; Ed. by T.M. Rogulenko. - Electronic text data. - M. : KnoRus, 2019. - 510 p. - (Bachelor's degree). - ISBN 978-5-406-06938-7 : 935.00.  
[http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn\\_FindDoc&id=476147&idb=0](http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn_FindDoc&id=476147&idb=0)
6. Chart of accounts of financial and economic activities of the enterprise and instructions for its application. Utv. Order of the Ministry of Finance of the Russian Federation dated 31.10.2000 No. 94n.  
<http://www.consultant.ru/cons/cgi/online.cgi?req=doc&ts=IVKdV5T6RZW79DI81&cacheid=E01A6A573EC8D547F9BCA3880E99B4B3&mode=splus&rnd=0.12413452752278875&base=LAW&n=107972#TILdV5TUb19gfWjg1>
7. Collection of problems in accounting: educational and methodical manual / O.A. Voropaeva, V.N. Larionchikova, S.N. Martynovich, O.N. Protasova. - 2nd ed., rev. ; Electronic text data. - M. : RUDN University, 2018. - 116 p. - ISBN 978-5-209-09084-7 : 85.16.

[http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn\\_FindDoc&id=471949&idb=0](http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn_FindDoc&id=471949&idb=0)  
8. Accounting : workbook : educational and methodical manual / O.A. Voropaeva, M.V. Petrovskaya, V.N. Larionchikova [et al.]. - Electronic text data. - Moscow : RUDN University, 2019. - 56 p. : 969 Kb. - ISBN 978-5-209-09778-5 : 86.33.  
[http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn\\_FindDoc&id=487370&idb=0](http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn_FindDoc&id=487370&idb=0)

### **Additional (optional) reading (sources)**

1. Handbook of Correspondence of Accounting Accounts / Ed. by A.S.Bakaev. - M.: Institut professional'nykh accountantov Rossii: Informal'noestatstvo«IPB-BINFA», 2002.
2. Accounting : methodical recommendations and tasks for the performance of control work / N.V. Malinovskaya. - electronic text data. - M. : RUDN University, 2011. - 23 p.  
[http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn\\_FindDoc&id=379320&idb=0](http://lib.rudn.ru/MegaPro/UserEntry?Action=Rudn_FindDoc&id=379320&idb=0)
- 2012.
3. Stefanova S.N., Tkachenko I.Y. Accounting: 100 exam answers. Textbook,
4. Voronchenko, T. V. Theory of Accounting: Textbook and Practicum for Universities / T. V. Voronchenko. — 3rd ed., pererab. i dop. — Moscow : Izdatelstvo Yurait, 2022. — 283 p. — (Higher education). — ISBN 978-5-534-13611-1. — Text : electronic // Educational platform Yurait [site]. — URL: <https://urait.ru/bcode/489583>

### *Resources of the information and telecommunication network "Internet":*

1. RUDN University EBS and third-party EBS, to which university students have access on the basis of concluded contracts:
  - ELECTRONIC LIBRARY SYSTEM RUDN University – EBS RUDN University  
<http://lib.rudn.ru/MegaPro/Web>
  - EBS University Library Online <http://www.biblioclub.ru>
  - EBS Jurait <http://www.biblio-online.ru>
  - EBS Student Consultant [www.studentlibrary.ru](http://www.studentlibrary.ru)
  - EBS "Lan" <http://e.lanbook.com/>
  - EBS Troitsky Bridge
2. Databases and search engines:
  - electronic fund of legal and normative-technical documentation [of the http://docs.cntd.ru/](http://docs.cntd.ru/)
  - Yandex search engine [https:// www.yandex.ru/](https://www.yandex.ru/)
  - Google <https://www.google.ru/> search engine
  - Abstract database SCOPUS [http:// www.elsevierscience.ru/products/scopus/](http://www.elsevierscience.ru/products/scopus/)

### *Educational and methodical materials for independent work of students when mastering the discipline / module\*:*

1. Workbook on the discipline "Accounting"

\* - all educational and methodological materials for independent work of students are placed in accordance with the current procedure on the page of **the discipline in TUIS!**

## **8. ASSESSMENT TOOLKIT AND GRADING SYSTEM\* FOR EVALUATION OF STUDENTS' COMPETENCES LEVEL UPON COURSE COMPLETION**

Evaluation materials and a grading system\* for assessing the level of formation of competencies (part of competencies) based on the results of mastering the discipline "Accounting" are presented in the Appendix to this Course Syllabus of the discipline

### **DEVELOPERS:**

**Associate prof. at the  
Department of Finance,  
Accounting & Auditing**

position, educational department

Signature

**A. Al Humssi**

name and surname.

**HEAD OF THE BASIC  
EDUCATIONAL  
DEPARTMENT:**

**Doctor of Economics, Professor  
at the Department of Finance,  
Accounting & Auditing**

position, educational department

Signature

**D. A. Dinets**

name and surname.

**HEAD OF THE HIGHER  
EDUCATION PROGRAMME:**

**Doctor of Economics, Professor  
at the Department of  
International Economic  
Relations**

position, educational department

signature

**I.V.Andronova**

name and surname.