

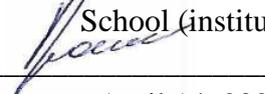


**MINISTRY OF SCIENCE AND HIGHER EDUCATION
OF THE RUSSIAN FEDERATION**
Federal State Budgetary Educational Institution of Higher Education
"IRKUTSK STATE UNIVERSITY"
SAF, Baikal International Business School (Institute)
Strategic and Financial Management Department



APPROVED:

Dean of SAF Baikal International Business
School (institute)

 N.B. Grosheva

April 14, 2025

Syllabus

Discipline Б1.В.06 Business Taxation

Major 27.03.05 Innovatics

Specialization: Management of Innovative and IT Projects and Products

University Degree: Bachelor

Full time

Approved by the Academic and
Methodological Council of Baikal
International Business School (Institute)
Protocol No 4 of March 26, 2025

Chairperson  V.M. Maksimova

Recommended by Strategic and Financial
Management Department
Protocol № 9 of March 21, 2025

Department
Chair



N.B. Grosheva

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I. GOALS AND OBJECTIVES OF THE DISCIPLINE (MODULE)

Goal: formation of a basic system of knowledge for understanding the economic mechanism of taxation, development of practical skills in planning, calculation and payment of taxes in the Russian Federation, necessary in further professional activities in accordance with the Federal State Educational Standards of Higher Education (CEP HE) in the field of study 27.03.05 "Innovatics" (specialization "Management of innovative and IT projects and products").

Objectives:

- study of the basics of accounting;
- study of the main provisions of the theory of taxes and tax legislation;
- study of the procedure for calculating and paying taxes, fees, insurance premiums established by the Tax Code of the Russian Federation;
- familiarization of students with the principles and forms of tax planning;
- development of students' skills to apply in practice the theoretical knowledge gained in the field of calculation and payment of taxes and fees in the Russian Federation;

II. PLACE OF THE DISCIPLINE IN THE CPEP STRUCTURE

The academic discipline (module) Б1.В.06 "Business Taxation" is part of the curriculum component formed by the participants in the educational process, bachelor's degree program in the field of study 27.03.05 Innovatics, specialization "Management of Innovative and IT Projects and Products"

The discipline program consists of 2 sections:

Section 1. Accounting (3rd semester);

Section 2. Taxation (5th semester).

To study this academic discipline (module), it is necessary to have knowledge, skills and abilities formed by the previous disciplines: Mathematics;

List of subsequent academic disciplines that require knowledge, skills and abilities formed by this academic discipline:

Financial Infrastructure of Business.

Management Accounting and Budgeting

Business and Asset Valuation

Business Planning

Business Forecasting

III. REQUIREMENTS FOR THE DISCIPLINE LEARNING OUTCOMES

As a result of mastering the discipline "Business Taxation", the student forms the following professional (PC) competencies (or their elements) provided for by the Federal State Educational Standards of Higher Education and the Educational Programs of Higher Education: PC-1.3; PC-2.3.

List of Planned Learning Outcomes for the Discipline, Mapped to Competency Achievement Indicators

Competency	Competency Achievement Indicator	Learning outcomes
PC-2 Able to manage the budget of a series of IT products and innovative products	PC-2.3 Possesses skills in identifying expense and income items and norms, redistributing income across a series of IT products and innovative projects;	- Has skills in financial planning and cost control: - Is able to determine the necessary costs for the creation, support and modernization of IT products and innovative solutions, distribute

	<p>controlling expenses and income across a series of IT products and innovative projects</p>	<p>resources between different stages of the product life cycle.</p> <ul style="list-style-type: none"> - Knows budgeting methodology and applies project budgeting systems and controls the implementation of approved estimates, organizing regular monitoring of deviations of actual costs from planned values. - Has skills in identifying reserves for saving budget resources and ways to reduce inefficient spending at the stage of development and operation of an IT product. - Uses various technologies to analyze and account for cash flows within the company, building schemes for the internal redistribution of finances between departments. - Knows principles of distribution of income by products and areas and is able to competently distribute the revenue received between different product series, taking into account the risks and prospects of each segment of the IT product portfolio. - Is able to control the implementation of financial standards: Regularly audits the state of the company's financial indicators, ensures timely identification of problems and makes prompt decisions to correct the situation. <p>Knows:</p> <ul style="list-style-type: none"> - Structure of the budget for innovation and IT projects: Understands the specifics of the components of the project budget - investments, overheads, salaries of employees, depreciation of equipment and other types of costs. - Features of the tax system and legislation: Is aware of the requirements of tax legislation related to keeping records of expenses and income of innovative companies, understanding the specifics of taxation of high-tech industries. - Standards for the formation of funds and the procedure for calculating depreciation deductions: Navigates in the regulatory documents governing the formation of the payroll fund, bonuses
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		<p>to employees and the conduct of capital transactions.</p> <ul style="list-style-type: none">- Main ways to assess the economic efficiency of investments: Fluent in the methods of calculating net present income (NPV), internal rate of return (IRR), payback period (PP).- International Accounting and Auditing Standards: The experience of the world's leading GAAP, IFRS standards, adapted to Russian conditions, has been studied.- Typical scenarios of liquidity crisis and anti-crisis mechanisms: Possible crisis situations leading to a shortage of working capital, as well as developed algorithms for preventing bankruptcy are studied.
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IV.CONTENT AND DISCIPLINE STRUCTURE

The volume of the discipline is 7 credits, 252 hours, including 35 hours for summative assessment.

Form of summative assessment: exam – 3rd semester; credit with grade – 5th semester.

4.1. Discipline Contents, Structured by Topics, with Indicated Types of Classes and Allocated Academic Hours

№	Discipline section/topic	Semester	Total Hours	Of these, practical training of students	Types of Educational Activities, Including Self-Study, Practical Sessions, and Workload (in hrs)				Formative Assessment Formats; Summative Assessment Formats	
					Teacher Contact Hrs			Self-Study		
					Lecture	Seminar/ Practical, laboratory lesson/	Consultations, Self-Study Monitoring, Summative Assessment			
1	2	3	4	5	6	7	8	9	10	
1.	Section 1. Accounting	3		---						
2.	Topic 1.1 Accounting as the basis for the formation of the tax base and effective tax planning of business. Concepts, goals, tasks.	3	4	---	2	2				Oral questioning
3.	Topic 1.2. Accounting objects. Balance sheet of the enterprise: structure, maintenance, purpose.	3	5	---	2	2	1			Test
4.	Topic 1.3. Accounts, double entry. Valuation and Calculation.	3	12	---	2	4	2	4		Oral questioning
5.	Topic 1.4. Primary documents and registration of business transactions	3	4	---	2	2				Oral questioning
6.	Topic 1.5. The concept of tax accounting. Formation of the tax base on the basis of accounting	3	2	---	2					Oral questioning
7.	Topic 1.6. Accounting for cash and financial	3	8	---	2	2		4		Test

	investments								
8.	Topic 1.7. Accounting for fixed assets and intangible assets	3	4	---	2	2			Oral questioning
9.	Topic 1.8. Inventory accounting	3	8	---	2	2		4	Solving problems and exercises
10.	Topic 1.9. Accounting for production costs and costing	3	4	---	2	2			Oral questioning
11.	Topic 1.10. Accounting for finished products	3	8	---	2	2		4	Solving problems and exercises
12.	Topic 1.11. Accounting for receivables and payables	3	4	---	2	2			Oral questioning
13.	Topic 1.12. Accounting for settlements with personnel and social funds	3	8	---	2	2		4	Solving problems and exercises
14.	Topic 1.13. Accounting for loans and borrowings	3	4	---	2	2			Oral questioning
15.	Topic 1.14. Accounting for charter, reserve, additional capital and targeted financing	3	4		2	2			Oral questioning
16.	Topic 1.15. Accounting for financial results	3	8		2	2		4	Solving problems and exercises
17.	Topic 1.16. Formation and completion of accounting reporting forms	3	8		2	2		4	Solving problems and exercises
18.	Topic 1.17. Reflection of taxes in financial statements	3	4		2	2			Oral questioning
19.	Summative assessment	3	45						Exam – 45 hours, including 10 hours of

									consultations, 35 hours of control
20.	Total per semester	3	144	---	34	34	3	28	45
21.	Section 2. Business taxation	5							
22.	Topic 2.1. Economic content, functions and classification of taxes Principles and elements of taxation. Subjects of taxation	5	4	---	2	2			Oral questioning
23.	Topic 2.2. Tax Administration	5	9	---	2	2		5	Oral questioning
24.	Topic 2.3. Value Added Tax (VAT)	5	8	---	4	4			Case Study
25.	Topic 2.4. Excise taxes	5	4	---	2	2			Case Study
26.	Topic 2.5. Personal income tax (PIT)	5	4	---	2	2			Case Study
27.	Topic 2.6. Income tax	5	14	---	4	2		8	Case Study
28.	Topic 2.7. Property taxes	5	4	---	2	2			Report with presentation
29.	Topic 2.8. Special tax regimes (STS, PSN, SINGLE AGRICULTURAL TAX, professional income tax)	5	16	---	4	4		8	Case Study
30.	Topic 2.9. Taxes levied on transactions with natural resources	5	4	---	2	2			Oral questioning
31.	Topic 2.10. State duty	5	4	---	2	2			Oral questioning
32.	Topic 2.11. Gambling Tax	5	4	---	2	2			Oral questioning
33.	Topic 2.12. Analysis and optimization of the company's tax burden	5	17	---	2	4	1	10	Case Study
34.	Topic 2.13. Tax monitoring and tax control	5	4	---	2	2			Report with presentation
35.	Topic 2.14. Information Technology in Tax Administration	5	4	---	2	2			Report with presentation

36.	Summative assessment	5	8						Credit with a grade – 8 hours
37.	Total per semester	5	108	---	34	34	1	31	8

4.2. P Plan for Out-of-Class Student Self-Study of the Discipline

Semester	Section, topics	Self-Study			Assessment tool	Self-Study Educational and Methodological Support
		Type of self-study	Deadlines	Load (hours)		
3	SECTION 1					
3	Topic 1.3. Accounts, double entry. Valuation and Calculation.	Preparing for a Survey	4-5 weeks	4	Oral questioning	Dmitrieva, I. M. Accounting and Analysis: A Textbook for Higher Educational Institutions / I. V. Zakharov, O. N. Tarasova; edited by I. M. Dmitrieva. – 2nd ed., ed. and add. – Moscow: Yurayt Publishing House, 2022. – 416 p. – (Higher Education). – ISBN 978-5-534-15352-1. – Text : electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/497661
3	Topic 1.6. Accounting of funds in the cash desk, on settlement and special accounts in the bank	Preparing for testing	Week 6	4	Test	Dmitrieva, I. M. Accounting and Analysis: A Textbook for Higher Educational Institutions / I. V. Zakharov, O. N. Tarasova; edited by I. M. Dmitrieva. – 2nd ed., ed. and add. – Moscow: Yurayt Publishing House, 2022. – 416 p. – (Higher Education). – ISBN 978-5-534-15352-1. – Text : electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/497661

Semester	Section, topics	Self-Study			Assessment tool	Self-Study Educational and Methodological Support
		Type of self-study	Deadlines	Load (hours)		
3	Topic 1.8. Inventory accounting	Solving problems and exercises	Week 9	4	Problem Solving Report	Dmitrieva, I. M. Accounting and Analysis: Textbook for Higher Educational Institutions / I. V. Zakharov, O. N. Tarasova; edited by I. M. Dmitrieva. - 2nd ed., ispr. Moscow: Yurayt Publishing House, 2022. — 416 p. — (Higher Education). — ISBN 978-5-534-15352-1. — Text : electronic // Educational platform Yurayt [site].
3	Topic 1.10. Accounting for finished products	Solving problems and exercises	Week 11-12	4	Problem Solving Report	Pashchenko, T. V. Accounting Financial Accounting and Reporting: A Practical Manual for Higher Educational Institutions / T. V. Pashchenko. – Moscow: Yurayt Publishing House, 2021. – 179 p. – (Higher Education). – ISBN 978-5-534-14201-3. – Text : electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/468064
3	Topic 1.12. Accounting for settlements with personnel and social funds	Solving problems and exercises	Week 14-15	4	Problem Solving Report	Pashchenko, T. V. Accounting Financial Accounting and Reporting: A Practical Manual for Higher Educational Institutions. — Moscow : Yurayt Publishing House, 2021. — 179 p. — (Higher Education). — ISBN 978-5-534-14201-3. — Text : electronic // Educational platform Yurayt [site]. — URL: https://urait.ru/bcode/468064

Semester	Section, topics	Self-Study			Assessment tool	Self-Study Educational and Methodological Support
		Type of self-study	Deadlines	Load (hours)		
3	Topic 1.15. Accounting for financial results.	Solving problems and exercises	Week 14-15	4	Problem Solving Report	Alisenov, A. S. Accounting Financial Accounting: Textbook and Practicum for Higher Educational Institutions / A. S. Alisenov. — 3rd ed., revised and supplemented — Moscow : Yurayt Publishing House, 2022. — 471 p. — (Higher Education). — ISBN 978-5-534-11602-1. — Text : electronic // Educational platform Yurayt [site]. — URL: https://urait.ru/bcode/489218
3	Topic 1.16. Formation and completion of accounting reporting forms	Solving problems and exercises	16-17 weeks	4	Problem Solving Report	Shtefan, M. A. Accounting (financial) reporting of the organization: a textbook for universities / M. A. Shtefan, O. A. Zamotaeva, N. V. Maksimova; edited by M. A. Shtefan. — Moscow: Yurayt Publishing House, 2022. — 346 p. — (Higher education). — ISBN 978-5-534-14915-9. — Text: electronic // Educational platform Yurayt [site]. — URL: https://urait.ru/bcode/497602
3	Total amount of self-study in the section (hours)			28		
5	SECTION 2			5		

Semester	Section, topics	Self-Study			Assessment tool	Self-Study Educational and Methodological Support
		Type of self-study	Deadlines	Load (hours)		
	Topic 2.2. Tax Administration	Preparing for a Survey	2 week semester	5	Oral questioning	Tax Accounting and Reporting: Textbook and Practicum for Higher Educational Institutions / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina ; edited by N. I. Malis. – 4th ed., revised and supplemented – Moscow: Yurayt Publishing House, 2022. – 411 p. – (Higher Education). – ISBN 978-5-534-14506-9. – Text: electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/488333
5	Topic 2.4. Income tax	Solving problems and exercises	Week 4-8	8	Case Study	Tax Accounting and Reporting: Textbook and Practicum for Higher Educational Institutions / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina ; edited by N. I. Malis. – 4th ed., revised and supplemented – Moscow: Yurayt Publishing House, 2022. – 411 p. – (Higher Education). – ISBN 978-5-534-14506-9. – Text: electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/488333

Semester	Section, topics	Self-Study			Assessment tool	Self-Study Educational and Methodological Support
		Type of self-study	Deadlines	Load (hours)		
5	Topic 2.8. Special tax regimes (STS, PSN, SINGLE AGRICULTURAL TAX, professional income tax)	Solving problems and exercises	9-10 weeks	8	Case Study	Tax Accounting and Reporting: Textbook and Practicum for Higher Educational Institutions / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina ; edited by N. I. Malis. – 4th ed., revised and supplemented – Moscow: Yurayt Publishing House, 2022. – 411 p. – (Higher Education). – ISBN 978-5-534-14506-9. – Text: electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/488333
5	Topic 2.12. Analysis and optimization of the company's tax burden	Solving problems and exercises	10-11 weeks	10	Case Study	Tax Accounting and Reporting: Textbook and Practicum for Higher Educational Institutions / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina ; edited by N. I. Malis. – 4th ed., revised and supplemented – Moscow: Yurayt Publishing House, 2022. – 411 p. – (Higher Education). – ISBN 978-5-534-14506-9. – Text: electronic // Educational platform Yurayt [site]. – URL: https://urait.ru/bcode/488333
Total amount of self-study in the section (hour)				31		
Total amount of self-study in the discipline (hour)				59		

4.3. Learning Content

SECTION 1. ACCOUNTING (2 YEAR, 3 SEMESTER):

Topic 1.1. Accounting as the basis for the formation of the tax base and effective tax planning of business. Concepts, goals, objectives

The essence and importance of accounting.
Purpose and main tasks of accounting.
Basic principles and functions of accounting.
Users of accounting information.
Accounting Regulatory System
Types of accounting and their comparative characteristics
Formation of a tax base based on accounting data
The Impact of Methods of Valuation of Assets and Liabilities on the Amount of Taxes
Organization of interaction between the accounting department and the tax service
Liability for violations of tax legislation and the role of accounting in their prevention

Topic 1.2. Accounting objects. Balance sheet of the enterprise: structure, maintenance, purpose.

Accounting objects.
Assets of the enterprise and their classification by functional role.
Sources of asset formation
The concept of balance sheet
Content of the balance sheet

Topic 1.3. Accounts, double entry. Valuation and Calculation.

The concept of accounting accounts, the two-sided principle of their construction.
Active, passive, active-passive accounts.
Classification of accounts by economic content, structure and purpose.
Correspondence of accounts, turnover statements on accounts of synthetic and analytical accounting.
Chart of accounts of accounting, its purpose, types, structure and scope of application.
Relationship between the system of accounts and the balance sheet
Accounting registers
The concept of valuation in accounting
Types of valuations used, valuation of assets and liabilities
Costing: Definition and Application

Topic 1.4. Primary documents and registration of business transactions

Accounting system of the organization.
Responsibility of the director, chief accountant.
The concept of accounting policy, the procedure for its formation.
Composition of accounting policy, methodological and organizational aspects
Documentation and inventory as accounting methods.
The concept of primary documents
Classification of primary documents
Procedure for drawing up primary documents
Registration of business transactions
Standard business transactions and documents
Control and audit of primary documentation
Information Technology and Electronic Document Management

Topic 1.5. The concept of tax accounting. Connection with accounting. Differences in the rules of accounting and tax accounting. Formation of the tax base on the basis of accounting

The concept of tax accounting
Connection with accounting
Differences between the rules of accounting and tax accounting
Methods and principles of tax accounting

Calculation of the tax base
Temporary differences
Tax registers
Legislation and regulations
Control and responsibility

Topic 1.6. Accounting for cash and financial investments

Money, general provisions.
Procedure for accounting and documentary reflection.
Cash on the current accounts of the organization.
Cash in the cash desk of the organization.
Normative regulation of cash circulation.
Use of cash registers
Acquiring settlements
Payments using electronic means of payment
Cash flow statement. Content, structure, order of compilation.
Financial investments: concept and classification
Valuation and accounting of financial investments

Topic 1.7. Accounting for fixed assets and intangible assets

Fixed assets. Definition, criteria for attribution.
Classification of fixed assets
Procedure for accounting and registration of movement and use of fixed assets. Features of accounting.
Depreciation, definition and principles of accrual. Reflection in accounting and the procedure for formation, the impact of depreciation charges on the cost.
Fixed assets in the organization's reporting.
Leasing. Rent
Intangible assets. Criteria for determination, types and features of accounting.
Depreciation of intangible assets
Intangible assets in the organization's financial statements.
Features of accounting and reflection in the reporting of certain types of non-current assets.

Topic 1.8. Inventory accounting

The concept and classification of inventories
Documenting the receipt of inventories
Inventory valuation methods for receipt and write-off
Accounting for the acquisition and procurement of inventories
Inventory Storage and Inventory
Inventory turnover and costing
Identification of shortages and damage to inventories
Reserves for depreciation of inventories
Reflection of inventories in the financial statements

Topic 1.9. Accounting for production costs and costing

Concepts of Production Costs and Production Costs
Classification of production costs
Direct and indirect production costs
Cost accounting and costing methods
Process-by-process, order-by-order and stage-by-stage calculation methods
Allocation of indirect costs
Normative and actual methods of cost accounting
Calculation of full and reduced cost
Preparation of a report on costs and profits from production activities
Building a system of management cost accounting at the enterprise

Topic 1.10. Accounting for finished products

The concept of finished products and their classification
Documentation and registration of finished products
Methods for evaluating finished products in stock
Warehouse accounting system and balance control
Sale of finished products and revenue recognition
Adjustment and revaluation of the cost of finished products
Accounting for losses and defects of finished products
Formation of the cost of goods sold
Reflection of finished products in the financial statements

Topic 1.11. Accounting for receivables and payables

The concept of receivables and payables
Types and classification of debts
Documenting the occurrence of debts
Methodology of Debt Accounting: Analytical and Synthetic Accounting
Inventory and control of receivables and payables
Recognition of doubtful and bad debts
Formation of a provision for doubtful debts
Debt Collection and Dispute Resolution Procedure
Reflection of debts in the financial statements

Topic 1.12. Accounting for settlements with personnel and social funds

Payroll calculations and related payments.
Features of payroll accounting under different remuneration systems
Deductions. Personal income tax.
Accounting for the payment of wages. Deposited wages.
Calculation of vacation, procedure for granting. Types of leave.
Reserves for vacations.
Mandatory requirements for the registration of accruals and payments of wages and informing employees
Types of insurance contributions.
Calculation procedure, rates, payment procedure.
Calculation of benefits for temporary disability.
Accounting for calculations of insurance premiums.
Reporting on insurance premiums.

Topic 1.13. Accounting for loans and borrowings

The concept of credit and loan, their differences
Sources of Credit Funds
Types of credits and loans
Loan terms and interest
Documenting loan and credit agreements
Synthetic and analytical accounting of credits and loans
Recognition of interest and commissions
Recalculation of accrued interest amounts
Early repayment of loans and borrowings
Debt restructuring procedures
Disclosure of information on loans and borrowings in the financial statements

Topic 1.14. Accounting for charter, reserve, additional capital and targeted financing

Authorized capital. Formation procedure.
Accounting for the authorized capital.
Accounting for own shares repurchased from shareholders.
Procedure for accounting of founders and shareholders.
Settlements with the founders

Additional capital. Procedure for formation, reflection in accounting.
Reserve capital. Procedure for formation, reflection in accounting.
Retained earnings, uncovered loss. Formation, use, accounting procedure.
Statement of capital flows, content, structure, procedure for compilation

Topic 1.15. Accounting for financial results.

Structure, procedure for the formation of financial results of the organization.
Purpose and structure of account 99 "Profit and loss". Reflection in account 99 of financial results from ordinary activities.
Classification of income and expenses.
General Provisions for Accounting of Income and Expenses
Income from ordinary activities
Other income
Expenses for ordinary activities.
Other expenses.
Methods of cost accounting and product calculation.
Features of accounting for certain types of expenses.
Sales expenses, their composition, documentation, methods of distribution and write-off.
Accounting for accrued income tax payments.
Accounting for income and expenses of future periods.
Accounting for the formation of the final financial result
Accounting for the use of profit of the reporting year.
Profit and loss statement, content, structure, procedure for compilation. Reflection of other information on profit and loss in the financial statements.

Topic 1.16. Formation and completion of accounting reporting forms

The concept of financial statements and their meaning
Users of financial statements and their interests
Requirements for the preparation of financial statements
Composition of annual financial statements
Form No1 "Balance Sheet"
Form No2 "Statement of Financial Results"
Form No3 "Statement of changes in equity"
Form No4 "Cash Flow Statement"
Appendices to the balance sheet and explanatory note
Procedure for signing and approving financial statements
Reporting to regulatory authorities
Consequences of violations of the reporting procedure

Topic 1.17. Reflection of taxes in financial statements

The concept of taxes and their impact on the financial position of the enterprise
Main taxes paid by organizations
Methods of accounting for taxes in accounting
Procedure for calculating and paying taxes
Relationship between accounting and tax accounting
Presentation of information about taxes in the forms of financial statements
Tax Disclosure in Explanatory Notes
Permanent and temporary differences in tax accounting
Effect of deferred income tax
Liability for incorrect reflection of taxes in the reporting

SECTION 2. TAXATION (3 YEAR, 5 SEMESTER):

Topic 2.1. Economic content, functions and classification of taxes Principles and elements of taxation. Subjects of taxation

The Economic Content of Taxes and Their Role in the Country's Economy

Functions of taxes (fiscal, distributive, stimulating, controlling)
Classification of taxes (direct and indirect, federal, regional and local)
Principles of taxation (fairness, certainty, convenience, efficiency)
Elements of taxation (subject, object, rate, base, payment term, benefits)
Categories of subjects of taxation (individuals, individual entrepreneurs, legal entities)
Specific tax regimes (simplified system, single agricultural tax, patent system)
International Aspects of Taxation and Double Taxation
Liability of taxpayers for non-fulfillment of obligations to pay taxes

Topic 2.2. Tax Administration

The concept and essence of tax administration
Organizational structure of tax administration bodies
Powers and Responsibilities of Tax Authorities
Tax policy of the state and its instruments
Stages of tax administration: registration of a taxpayer, desk audit, field audit
Methods of tax control and liability for violations
Informatization and automation of tax administration
Problems and Prospects for Improving Tax Administration
International cooperation of tax authorities
Mechanisms for protecting the rights of taxpayers

Topic 2.3. Value Added Tax (VAT)

The concept of VAT and the history of its introduction
Taxpayers and objects of taxation
VAT rates and the procedure for their application
Transactions exempt from VAT
Moment of determining the tax base
Calculation of the amount of VAT payable
Benefits and exemptions from VAT
VAT deductions and conditions for their application
Filling out a VAT return
Desk and field VAT audits
Liability for violation of VAT payment rules

Topic 2.4. Excise taxes

The concept of excise taxes and their role in the economy
History and evolution of excise taxes
Characteristics of excisable goods and services
Excise payers and tax rates
Objects of excise taxation
Procedure for Calculation and Payment of Excise Taxes
Exemption from excise duties
Special Labeling and Identification of Excisable Goods
Customs regulation of the circulation of excisable goods
Declaration and desk audits of excise taxes
Liability for evasion of excise taxes

Topic 2.5. Personal income tax (PIT)

The concept of personal income tax and the scope of its application
Taxpayers and objects of taxation
Types of taxable income of individuals
Non-taxable income and tax deductions
Tax rates and the procedure for their application
Calculation of the tax base and the amount of tax payable
Refund of overpaid tax
Procedure for withholding and transferring personal income tax by employers

Individual entrepreneurs and self-employed citizens: features of taxation
Fines and liability for late payment of personal income tax
Declaration in the form 3-NDFL and deadlines for reporting

Topic 2.6. Income tax.

The Concept of Profit Tax and Tax Payers
Objects of taxation and tax base
Established income tax rates
Income Accounted for and Excluded from Taxation
Expenses that reduce the tax base
Depreciation and Special Depreciation Rates
Formation of the tax base for transactions of foreign companies
Calculation of advance payments and quarterly reporting
Submission of income tax return
Liability for violations of the terms and procedure for payment of tax
Opportunities to reduce the tax burden in a legal way

Topic 2.7. Property taxes

General characteristics of property taxes
Property tax of legal entities: payers, object of taxation, tax base, rates
Transport tax: subjects of taxation, vehicles, applied rates
Land tax: characteristics of the object of taxation, cadastral value of land, preferential categories of landowners
Features of regional and local rates and coefficients for each type of tax
Payment deadline and reporting procedure for each type of property tax
Possibility of granting benefits and deferrals for the payment of property taxes
Liability for late payment and concealment of taxable objects
Control over compliance with the norms of payment of property taxes by state authorities

Topic 2.8. Special tax regimes (STS, PSN, SINGLE AGRICULTURAL TAX, professional income tax)

The concept of special tax regimes and the reasons for their introduction
Simplified taxation system (STS): transition conditions, restrictions, tax rates, simplified reporting procedures
Patent Taxation System (PSN): Scope of Application, Patent Purchase Procedure, Limits and Benefits
Unified Agricultural Tax (UAT): transition criteria, rates, accounting and reporting rules
Professional income tax (PIT): category of taxpayers, conditions of application, amount of tax deductions, interaction with government agencies
Advantages and disadvantages of each special tax regime

Topic 2.9. Taxes levied on transactions with natural resources

The concept of natural resources and related taxes
Mineral extraction tax (MET).
Water tax.
Environmental tax (environmental payments).
Payments for the use of forest plots and wildlife
Issues of Regional Differentiation of Tax Amounts

Topic 2.10. State duty

The Concept of State Duty and Its Role in the Budget System
Entities obliged to pay the state fee
The amount of the state duty and factors affecting it
Process of payment of the state fee: bank transfers, electronic payment systems
State confirmation of the fact of payment of the state fee
New legislative initiatives and changes in the rules for payment of the state fee

Topic 2.11. Gambling Tax

The concept of the gambling business and its participants
 Objects of taxation in the gambling sector
 Applicable Gambling Tax Rates
 Procedure for Tax Registration of Gambling Organizers
 Registration of slot machines, casinos and bookmakers
 Registration and deregistration of taxable items
 Restrictions and prohibitions in the gambling industry
 Federal and regional legislation in the field of gambling
 Fines and liability for non-compliance with tax rules
 Trends in the development and possible reforms of gambling taxation

Topic 2.12. Analysis and optimization of the company's tax burden

The concept of the tax burden and its components
 Indicators of the tax burden and methods of their calculation
 Factors influencing the level of the tax burden
 Methods of analysis of the tax burden of the enterprise
 Optimization of the tax burden by legal means
 Use of tax benefits and preferences
 Improving tax planning within the company
 Prevention of possible claims from fiscal authorities
 Impact of changes in the tax policy of the state on the burden of the enterprise
 Strategies to reduce the risk of fines and sanctions while reducing the tax burden

Topic 2.13. Tax monitoring and tax control

The concept of tax monitoring and its importance for the economy
 Purpose and objectives of tax monitoring
 Participants in the tax monitoring process
 Stages of tax monitoring
 Results of tax monitoring and their interpretation
 Tax Control: Purpose, Objectives and Types of Control
 Methods of tax control (desk audit, field audit)
 Tax control measures: observation, survey, examination
 Violations of tax legislation and liability for them
 Effectiveness of Tax Monitoring and Control in the Modern Economic Environment

Topic 2.14. Information Technology in Tax Administration

The Concept of Information Technologies and Their Role in Tax Management
 Means of automating the collection and processing of tax information
 Electronic declaration and exchange of information with taxpayers
 Online services and portals of tax authorities
 Software packages for tax audit and tax risk management
 Modern information systems for analysis and forecasting of tax revenues
 Databases and information repositories in tax control
 Security and confidentiality of taxpayers' personal data
 Future directions for the development of information technologies in tax administration

4.3.1. List of seminars, practical classes and laboratory work

Theme Number	Seminars, Practical and Laboratory Work	Load (hrs.)		Assessment Tools	Developed Competencies (Indicators)
		Total hours	Including Practical Sessions		
2	3	4	5	6	7
Section 1.					

1.1	Accounting as an information system in the management of enterprises	2	-	Report with presentation	PC-1.3;
1.2	Formation and analysis of the balance sheet: structure, content and purpose. Changes in the balance sheet under the influence of business transactions	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.3	Application of the double-entry method and organization of accounting in accounting accounts. Cost estimation and calculation	4	-	Solving problems and exercises	PC-1.3; PC-2.3
1.4	Execution of primary documents and registration of business transactions in accounting	2	-	Solving problems and exercises	PC-1.3;
1.6	Organization of Accounting of Cash and Financial Investments on the Example of a Hypothetical Enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.7	Organization of Accounting for Fixed Assets and Intangible Assets: Documenting, Valuation and Depreciation on the Example of a Hypothetical Enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.8	Organization of Inventory Accounting: Documenting, Valuation and Inventory on the Example of a Hypothetical Enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.9	Calculation of the	2	-	Solving	PC-1.3; PC-2.3

	amounts of general business and general production expenses and their write-off. Calculation of the cost of auxiliary production costs and their distribution			problems and exercises	
1.10	Organization of accounting for finished products: documenting, evaluation and movement on the example of a conditional enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.11	Reflection in the accounts of transactions for accounting of settlements with suppliers and customers, entry in the registers of analytical accounting on the example of a hypothetical enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.12	Preparation of payroll calculations for various forms and systems, for work at night, on holidays and weekends. Preparation of calculations for vacation days. Calculation of temporary disability benefits	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.13	Organization of Credit and Loan Accounting: Attraction, Servicing and Repayment on the Example of a Hypothetical Enterprise	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.14	Formation and Accounting of Authorized Capital:	2	-	Solving problems and exercises	PC-1.3; PC-2.3

	Practical Aspects				
1.15	Reflection of financial results from ordinary activities in the accounting accounts. Determination and write-off of profit (loss) based on the results of work for the year	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.16	Drawing up a turnover balance sheet. Drawing up a balance sheet (form No 1).	2	-	Solving problems and exercises	PC-1.3; PC-2.3
1.17	Filling out the form of the statement of financial results (form No 2). Reflection of income tax in the income statement	2	-	Solving problems and exercises	PC-1.3; PC-2.3
Total by section		34			
Section 2					
2.1	The Tax System and the Basic Principles of Its Construction in the Russian Federation	2	-	Test	PC-1.3;
2.2	Tax Administration	2	-	Oral questioning	PC-1.3;
2.3	Value Added Tax (VAT)	4	-	Case Study	PC-1.3; PC-2.3
2.4	Excise taxes.	2	-	Case Study	PC-1.3; PC-2.3
2.5	Personal income tax (PIT)	2	-	Case Study	PC-1.3; PC-2.3
2.6	Income tax	2	-	Test	PC-1.3; PC-2.3
2.7.	Property taxes	2		Report with presentation	PC-1.3; PC-2.3
2.8	Special tax regimes (STS, PSN, SINGLE AGRICULTURAL TAX, professional income tax)	4		Test. Problem solving	PC-1.3; PC-2.3
2.9.	Taxes levied on transactions with natural resources	2		Oral questioning	PC-1.3; PC-2.3
2.10	State duty	2		Oral questioning	PC-1.3; PC-2.3
2.11	Gambling Tax	2		Oral	PC-1.3; PC-2.3

				questioning	
2.12	Analysis and optimization of the company's tax burden	4		Test. Problem solving	PC-1.3; PC-2.3
2.13	Tax monitoring and tax control	2		Report with presentation	PC-1.3;
2.14	Information Technology in Tax Administration	2		Report with presentation	PC-1.3;
Total by section		34	-		
Total by discipline		68	-		

4.3.2. List of Topics (Questions) Assigned for Independent Work as Part of Student Self-Study

№	Topic	Task	Competency	Indicators
1	2	3	4	5
1	Composition of financial statements, procedure for submission, formation and approval on the examples of Russian companies	Prepare a presentation	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>

2	Features of accounting for capital investments.	Prepare for the oral interview	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects;</p>
3	Features of accounting for finished products, work-in-progress. Cost formation	Prepare for testing	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of</p>

				expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects
4	Conducting an inventory. Grounds for conducting inventories, rules for conducting. Reflection of results in accounting.	Prepare for the oral interview	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>
5	Features of accounting for goods in retail trade	Prepare for the oral interview	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies</p>

			<p>IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>
6	Formation of the cost of sold products, goods, works, services.	Problem solving	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>

7	Relationship between the forms of accounting statements in terms of retained earnings	Problem solving	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>
8	Types of loans. Calculation and accounting of exchange rate differences.	Prepare a presentation	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and</p>

				income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects
9	Formation of a cash flow statement, relationship between forms of financial statements.	Problem solving	<p>PC-1 Able to develop, coordinate and control the implementation of business plans, pricing policy and development strategy for a series of innovative and IT products</p> <p>PC-2 Able to manage the budget of a series of IT products and innovative products</p>	<p>PC-1.3 Possesses the skills of building calculations and forecasts of expenses and revenues of a series of IT products and innovative products; strategies for the development of a series of IT products and innovative products and control of its implementation</p> <p>PC-2.3 Possesses the skills of determining items and rates of expenses and income, redistribution of income for a series of IT products and innovative projects; control of costs and revenues for a series of IT products and innovative projects</p>

4.4. Guidelines for Organizing Student Self-Study

Self-study of students is carried out using e-learning and distance learning technologies and distance educational technologies. Educational and methodological materials for self-study are available to students through electronic library systems and the Hecadem Internet learning system, which presents materials of lectures and practical (seminar) classes, interactive forms of training, examples of tasks. The Hecadem Internet Learning System is a platform for distance learning and learning using digital technologies of the Baikal International Business School of ISU. Each student receives authorized access to the system. Available at: <https://edu.buk.irk.ru>.

Self-study consists of:

- in the student's independent preparation for the lecture – reading the notes of the previous

lecture, watching the video version of the lecture (if any). This helps to better understand the material of the new lecture, relying on previous knowledge;

- in preparation for practical classes on the main and additional sources of literature;
- in independent study of individual topics or questions in classes on the main and additional sources of literature, on sources on the Internet and on the electronic portal of the university;
- in preparation for oral surveys, problem solving, preparation for oral surveys and summative assessment.

When performing self-study in preparation for current control and summative assessment, the student must take into account the criteria for evaluating the task being performed (section 8 of this program).

Control over self-study is carried out when the student performs tasks from the fund of assessment materials of the discipline. In the course of self-study control, both the actual knowledge, skills and abilities of students are assessed, as well as the depth of understanding and the ability to isolate and interpret integral semantic structures, as well as the skills of independent search for the necessary information on the topic of the lesson and its critical assessment.

Self-study of students is a process of active, purposeful acquisition of new knowledge and skills by a student without the direct participation of a teacher, characterized by a subject orientation, effective control and evaluation of the results of the student's activities.

Goals of self-study:

- systematization and consolidation of the theoretical knowledge and practical skills of students;
- deepening and expanding theoretical knowledge;
- formation of skills to use regulatory and reference documentation, special literature;
- development of cognitive abilities, activity of students, responsibility and organization;
- formation of independent thinking, creative initiative, abilities for self-development, self-improvement and self-realization;
- development of research skills and academic skills.

Self-study can be carried out individually or by groups of students, depending on the goal, volume, level of complexity, and specific topics.

The technology of organizing students' self-study includes the use of information and material and technical resources of an educational institution.

Before students perform self-study, the teacher can instruct them on how to complete the task. The briefing includes:

- the purpose and content of the task;
- deadlines;
- an estimated amount of work;
- basic requirements for the results of work and evaluation criteria;
- possible typical errors during execution.

Instruction is conducted by the teacher at the expense of the amount of time allotted for the study of the discipline.

Control of the results of self-study of students can take place in written, oral or mixed form.

Students should approach self-study as the most important means of consolidating and developing theoretical knowledge, developing a unity of views on certain issues of the course, acquiring certain skills and using professional literature.

Premises for self-study of students should be equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of the organization.

When studying the course independently, students should:

- view key definitions and facts;
- repeat the material summarized at the lecture session and supplement it taking into account the literature recommended on this topic;
- study the recommended literature, make theses, annotations and summaries of the most

- important points;
- independently perform tasks similar to those offered in the classroom;
- use the materials of the assessment tools fund for self-examination.

V. EDUCATIONAL, METHODOLOGICAL AND INFORMATION SUPPORT OF THE DISCIPLINE (MODULE)

a) Required reading:

- 1) Dmitrieva, I. M. Accounting and Analysis: A Textbook for Higher Educational Institutions / I. V. Zakharov, O. N. Tarasova; edited by I. M. Dmitrieva. – 2nd ed., ed. and add. – Moscow: Urait Publishing House, 2022. – 416 p. – (Higher Education). – ISBN 978-5-534-15352-1. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/497661>
- 2) Dmitrieva, I. M. Accounting with the basics of IFRS: a textbook and a workshop for universities / I. M. Dmitrieva. – 6th ed., revised and supplemented – Moscow: Urait Publishing House, 2022. – 319 p. – (Higher education). – ISBN 978-5-534-13537-4. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/488792>
- 3) Feldman, I. A. Accounting : a textbook for universities / I. A. Feldman. – Moscow : Urait Publishing House, 2021. – 287 p. – (Bachelor's Degree. Applied Course). – ISBN 978-5-9916-3575-2. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/487752>
- 4) Voronchenko, T. V. Accounting Financial Accounting. V 2 ch. Part 1 : textbook and workshop for universities / T. V. Voronchenko. - 3rd ed., revised and supplemented - Moscow: Urait Publishing House, 2022. - 365 p. - (Higher education). - ISBN 978-5-534-15728-4. - Text : electronic // Educational platform Urait [site]. - URL: <https://urait.ru/bcode/509554>
- 5) Voronchenko, T. V. Accounting Financial Accounting. In 2 Part 2 : Textbook and Practicum for Higher Educational Institutions / T. V. Voronchenko. – 3rd ed., revised and supplemented – Moscow: Urait Publishing House, 2022. – 366 p. – (Higher Education). – ISBN 978-5-534-15730-7. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/509555>
- 6) Alisenov, A. S. Accounting Financial Accounting: Textbook and Practicum for Higher Educational Institutions / A. S. Alisenov. – 3rd ed., revised and supplemented – Moscow: Urait Publishing House, 2022. – 471 p. – (Higher Education). – ISBN 978-5-534-11602-1. – Text: electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/489218>
- 7) Shtefan, M. A. Accounting (financial) reporting of the organization: a textbook for universities / M. A. Shtefan, O. A. Zamotaeva, N. V. Maksimova; edited by M. A. Shtefan. — Moscow: Urait Publishing House, 2022. — 346 p. — (Higher education). — ISBN 978-5-534-14915-9. — Text: electronic // Educational platform Urait [site]. — URL: <https://urait.ru/bcode/497602>
- 8) Pashchenko, T. V. Accounting Financial Accounting and Reporting: A Practical Manual for Higher Educational Institutions / T. V. Pashchenko. – Moscow: Urait Publishing House, 2021. – 179 p. – (Higher Education). – ISBN 978-5-534-14201-3. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/468064>
- 9) Bogatyreva, S. N. Accounting (Financial) Reporting: Textbook for Higher Educational Institutions / S. N. Bogatyreva. – Moscow: Urait Publishing House, 2022. – 492 p. – (Higher Education). – ISBN 978-5-534-14326-3. – Text : electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/496804>
- 10) Tax Accounting and Reporting: Textbook and Practicum for Higher Educational Institutions / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina ; edited by N. I. Malis. – 4th ed., revised and supplemented – Moscow: Urait Publishing House, 2022. – 411 p. – (Higher Education). – ISBN 978-5-534-14506-9. – Text: electronic // Educational platform Urait [site]. – URL: <https://urait.ru/bcode/488333>

Search and reference systems

- 1) Legal reference system Consultant Plus, <http://www.consultant.ru>
- 2) Legal reference system Garant. <http://www.garant.ru>
- 3) Codes and Laws of the Russian Federation - Legal Reference and Consulting System <http://kodeks.systems.ru>
- 4) Federal State Statistics Service – www.rugsk.ru
- 5) Information and legal system "Legislation of Russia" <http://pravo.gov.ru/ips/>

Additional Resources

- 1) Official website of the Ministry of Finance of the Russian Federation <https://www.minfin.ru/>;
- 2) Official website of the Federal Tax Service of the Russian Federation <https://www.nalog.ru/>;
- 3) Official website of the Pension Fund of Russia <http://www.pfrf.ru/>
- 4) Official website of the Social Insurance Fund <http://fss.ru/>
- 5) Official website of the Compulsory Medical Insurance Fund <http://www.ffoms.ru/>

b) Databases, information and reference systems

- 1) EBS ECZ "Bibliotech". State Contract No 019 dated 22.02.2011 Bibliotech LLC. License Agreement No 31 dated 22.02.2011 Access address: <https://isu.bibliotech.ru/> Validity: from 22.11.2011 indefinitely.
- 2) EBS "Rukont" Contract No 98 dated 13.11.2020; Act No bK-5415 dated 14.11.20 Valid until 13.11.2021. access: <http://rucont.ru/>
- 3) EBS "Lan Publishing House". Lan Publishing House. Information Letter No 128 dated 09.10.2017 Validity: indefinite. Access address: <http://e.lanbook.com/>
- 4) EBS "National Digital Resource "Rukont". Central Design Bureau "Bibkom". Contract No 04-E-0343 dated 12.11.2021 Access address: <http://rucont.ru/>
- 5) EBS "Ibuku.ru/ibooks.ru". LLC "Ibuku". Contract No 04-E-0344 dated 12.11.2021; Act dated 14.11.2021. Access address: <http://ibooks.ru>
- 6) Electronic Library System "EBS Urait". LLC "Electronic Publishing House Urait". Contract No 04-E-0258 dated 20.09.2021. Access address: <https://urait.ru/>

VI. MATERIAL AND TECHNICAL SUPPORT OF THE DISCIPLINE (MODULE)

6.1. Educational and laboratory equipment:

Special rooms and rooms for self-study	Equipment of special rooms and rooms for self-study	List of licensed software. Details of the supporting document
Classroom for seminar-type classes	The classroom is equipped with specialized furniture for 48 students and technical teaching aids that serve to present educational information to a large audience	BASIC INSTALLATION KIT:Office 2007 Russian OpenLicensePack NoLevel AcademicEdition – agreement with SoftLine Trade Tr026664 dated 17.05.2007Project Standard 2007, Access 2007 – Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. – agreement with SoftLine Trade CJSC Tr000023480 dated 19.05.2015 Windows operating systems under licensed OEM

	<p>The demonstration kit includes: 1.PC HP Elite 8300 SFF i5 3470/4Gb/1Tb/DVD RV/kb/m/DOS/Solenoid Lock and Hood Sensor (RUS)2. Monitor Viewsonic TFT 20" VA2014WM glossy-black 5ms 20 00:1 250cd M/M3. Projector Epson EB-18304. Genius SP-S110 Active Speakers Black5. Aten VS92A Video Splitter 2-port VGA</p>	<p>preinstallation programs, Academic cooperation programs with Microsoft MSDN AA.- agreement with CJSC "SoftLine Trade" Tr017431 dated 15.05.2008 Windows operating systems under licensed OEM preinstallation programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. – agreement with CJSC "SoftLine Trade" Tr000031723 dated 05.08.2015 Anti-Virus Programs - Rights to computer programs drWeb Server Security complex protection 120PC (1 license per year) migration with additional purchase (LBW-BC-12M-120:119-C4) – contract with CJSC "SoftLine Trade" 13982/MOS2957 dated 22.01.2016 Archivers WinRAR: 3.x: Standard License - for legal entities 100-199 licenses – agreement with CJSC "SoftLine Trade" No15422/IRK11 dated 05.02.2010 Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Akademic Edition Device CAL 120 licenses – agreement with CJSC "SoftLine Trade" 13512/MOS2957 dated 29.10.2015 Firewall, Proxy functionality - Right to use computer programs Traffic Inspector GOLD preferential – agreement with</p>
		<p>CJSC "SoftLine Trade" Tr044356 dated 27.08.2013Right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year – agreement with CJSC "SoftLine Trade" Tr000112196 dated 29.09.2016</p>
<p>Classroom for group and individual consultations, formative assessment and summative assessment</p>	<p>The classroom is equipped with specialized furniture for 11 students, 5 workplaces, equipped with computers with Internet connection and access to the EIOS of the Federal State Budgetary Educational Institution of Higher Education "ISU". 1. 5 Workstations HP compad dc7800SFF Dual Core PE-2180, 4 Gb DDR2 PC6400, 160GB SATA 3.0 HDD2. LCD Monitor 17.0" ViewSonic "VA703m"</p>	<p>BASIC SOFTWARE INSTALLATION KIT:Office 2007 Russian OpenLicensePack NoLevel AcademicEdition – agreement with SoftLine Trade Tr026664 dated 17.05.2007Project Standard 2007, Access 2007 – Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. –Agreement with CJSC "SoftLine Trade" Tr000023480 dated 19.05.2015 Windows Operating Systems for Licensed OEM Pre-Installation Programs, Academic Cooperation Programs with Microsoft MSDN AA.- Agreement with CJSC "SoftLine Trade" Tr017431 dated 15.05.2008 Windows Operating Systems for Licensed OEM Pre-Installation Programs, Academic Cooperation Programs with Microsoft DreamSpark Premium Electronic Software Delivery. – agreement with CJSC "SoftLine Trade" Tr000031723 dated 05.08.2015Anti-virus programs - Rights to computer programs drWeb Server Security complex protection 120PC (1 license per year) migration with additional purchase(LBW-BC-12M-120:119-C4) – agreement with CJSC "SoftLine Trade" 13982/MOS2957 dated 22.01.2016Archivers WinRAR: 3.x: Standard License - for legal entities 100-199</p>

	1280x1024, 8mc, TCO"03, Silver-Black (D-Sub, MM)3. Printer Hewlett-Packard LaserJet 3055 All-in-One Multifunction Device, one piece.	licenses – agreement with CJSC "SoftLine Trade" No15422/IRK11 dated 05.02.2010Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Akademic Edition Device CAL 120 licenses – agreement with CJSC "SoftLine Trade" 13512/MOS2957 dated 29.10.2015Firewall, Proxy functionality - Right to use computer programs Traffic Inspector GOLD preferential – agreement with CJSC "SoftLine Trade" Tr044356 dated 27.08.2013Right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year – agreement with CJSC "SoftLine Trade" Tr000112196 dated 29.09.2016
Room for self-study of students	It is equipped with specialized furniture for 10 students, equipped with computer equipment connected to the Internet and provided with access to the EIOS of ISU 1. Think Centre M80 Series SFF System Unit Included: Intel® Core™ i3-540 Clarkdale 2.93GHz / 1333MHz / Dual Core™ / 4M / 73W / LGA 1156 / 32nm / 4GB PC3-10600 SDRAM x 2 /250 GB, 7200RPM SATA	BASIC SOFTWARE INSTALLATION KIT:Office 2007 Russian OpenLicensePack NoLevel AcademicEdition – agreement with CJSC "SoftLine Trade" Tr026664 dated 17.05.2007 Project Standard 2007, Access 2007 - Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. –agreement with CJSC "SoftLine Trade" Tr000023480 dated 19.05.2015Windows operating systems under licensed OEM preinstallation programs, Academic cooperation programs with Microsoft MSDN AA.- Agreement with CJSC "SoftLine Trade" Tr017431 dated 15.05.2008 Windows operating systems for licensed OEM pre-installation programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. – Agreement with CJSC "SoftLine Trade" Tr000031723 dated 05.08.2015Anti-Virus Programs - Rights to computer programs drWeb Server Security, complex protection 120PC (1 license per year)
	/DVD RW - 10pcs2. LCD Monitor - 20.0 ViewSonic "VA2013w" 1600x900 Monitor, 5mc, TCO 03, Black (D-Sub) - 10pcs3. HP LaserJet 5000N, A3, 22ppm, 32 MB, 250&500 sheet feeder, JetDirect 615n prn svr4. HP LaserJet 5100th, A3, 22ppm, 32 MB, 250&500 sheet feeder, JetDirect 615n prn svr	migration with additional purchase (LBW-BC-12M-120:119-C4) – agreement with CJSC "SoftLine Trade" 13982/MOS2957 dated 22.01.2016 Archivers WinRAR: 3.x: Standard License - for legal entities 100-199 licenses – agreement with CJSC "SoftLine Trade" No15422/IRK11 dated 05.02.2010 Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Akademic Edition Device CAL 120 licenses – agreement with CJSC "SoftLine Trade" 13512/MOS2957 dated 29.10.2015 Firewall, Proxy functionality - Privileged right to use Traffic Inspector GOLD computer programs – agreement with CJSC "SoftLine Trade" Tr044356 dated 27.08.2013 Right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year – agreement with CJSC "SoftLine Trade" Tr000112196 dated 29.09.2016

6.2. Software:

The university is provided with the necessary set of licensed and freely distributed software, including domestic production.

1. Basic installation kit: Office 2010 Services for granting the right to use Microsoft Desktop Edu ALNG LicSAPk OLV E 1Y Acdmc Ent., 39 licenses for BSBS ISU. Contract No 03-K-1131 dated 29.11.2021 KOSGU 226.4
2. Project Standard 2007, Access 2007 – ISU Azure Dev Tools for Teaching subscription (Visio, Projekt) 1 Year. Microsoft Corporation, One Microsoft Way, Redmond, WA 98052. Expiration Date March 31, 2023.
3. Microsoft Project Professional 2010, ISU Azure Dev Tools for Teaching subscription (Visio, Projekt) 1 year. Microsoft Corporation, One Microsoft Way, Redmond, WA 98052. Expiration Date March 31, 2023.
4. Operating systems Windows'7, Windows'10 Services for granting the right to use the program Microsoft Desktop Edu ALNG LicSAPk OLV E 1Y Acdmc Ent., 39-licenses for BMBS ISU. Contract No 03-K-1131 dated 29.11.2021 KOSGU 226.4
5. Anti-virus programs - Dr.Web renewal Contract No Tr000582689/03-E-0043 dated February 05, 2021 Invoice No Tr000582689 dated February 08, 2021
6. WinRAR Archivers: 3.x: Standard Licence - for legal entities 100-199 licenses - annex. No1 to contract No15422/IRK11 of CJSC "SoftLine Trade" dated 05.02.2010
7. Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Akademic Edition Device CAL 120 licenses - account Tr000051059 CJSC "SoftLine Trade" dated 27.10.2015
8. Firewall, Proxy functionality - Right to use computer programs Traffic Inspector GOLD preferential account Tr005456 CJSC "SoftLine Trade" dated 27.08.2013
9. Traffic Inspector GOLD Special* for 5 years Contract RSZ-0000276 dated 16.11.2021 KOSGU 226.4 License renewal

6.3. Technical and electronic learning tools:

Multimedia tools and other equipment for presentations of educational material:

1. HP ElliteDesk 800 G4 SFF Intel Core i5 8500(3Ghz)/8192Mb/1000Gb/DVDrw/war 3y/W10Pro +V
2. ViewSonic 21.5" VA2245a Monitor - LED [LED, 1920x1080, 10M: 1 5ms,170gor, 160ver, D-Sub]
3. Projector Nec M420X LCD 4200ANSI Lm XGA 2000:1 lamp 3500h. Eco modeHDMI USB Viewer RJ-45 10W 3.6kg
4. Jetbalance JB-115U 2.0 Black Speakers (4W)
5. Aten VS92A Video Signal Splitter 2-port VGAWead of licensed software used:1. Office 2010 under the program of academic cooperation with the Russian Microsoft Microsoft Desktop Education AllLng License/Software Assurance Pack Academic OLV 1License LevelEEnterprise
6. Project Standard 2007, Access 2007 – under the program of academic cooperation with Microsoft DreamSpark Premium Electronic Software Delivery.
7. Microsoft Project Professional 2010, Microsoft Visio Professional 2010 under the program of academic cooperation with Microsoft Imagine Standard Electronic Software Delivery with the assistance of the Central Research Center of ISU.

VII. EDUCATION TECHNOLOGIES

The forms of classroom work with students are lectures and practical classes in all sections of the discipline. Lectures are aimed at obtaining theoretical knowledge in the field of accounting and taxation.

When studying the discipline, students' attention is constantly drawn to its applied nature, it is shown where and when the studied theoretical provisions and practical skills can be used in future practical activities.

Mastering the discipline involves the practical understanding by students of its sections and topics in practical classes, the acquisition of practical skills and experience.

In the process of studying the discipline "Accounting and Taxation", problem-based teaching methods are widely used, aimed at improving the quality of students' training by developing their creativity and independence.

In accordance with the requirements of the Federal State Educational Standards of Higher Education, interactive forms of conducting classes are used in the educational process as part of practical classes (testing, case assignments, analysis of problem situations on the example of specific enterprises and other trainings).

The educational process in a modern university is aimed not so much at the transfer of knowledge and the development of skills and abilities in students, but at the formation of their real behavior adequate to the conditions of the innovative economy, corresponding to their future rational practice - production activity. This is ensured by the use of an inert method of teaching - discussion of specific situations (case-study method). With the help of case-study, training takes place through action modeling.

This method provides the learning process with action based on the stimulation of self-study, contributes to the development of problem-solving skills, promotes the active involvement of students in the discussion of specific real situations in the classroom. The emphasis is on changing the position of the student in the real world, on creation, on the development of imagination abilities, as well as on the development of the ability to achieve results, i.e. on learning.

Self-study provides for the solution of variable and situational production (professional) tasks, as well as the use of methods of independent search and research activities when performing individual tasks.

VIII. MATERIALS FOR FORMATIVE ASSESSMENT AND SUMMATIVE ASSESSMENT

8.1. Entrance tests are not required.

8.2. Materials for formative assessment and summative assessment

The purpose of tools for formative assessment and summative assessment is to identify the formation of competencies in accordance with the table below.

№	Formats of Assessment Tools	Assessed Themes (Sections)	Assessed Competencies/ Indicators
1	2	3	4
1	Oral questioning	Topic 1.1, 1.3., 1.4; 1.5; 1.7; 1.9; 1.11; 1.13; 1.14; 1.17	PC-1.3; PC-2.3
2	Case Study	Topic 1.8, 1.10; 1.12; 1.15; 1.16, topic 2.3-2.7.	PC-1.3; PC-2.3
3	Report, report	Topic 1.1, topic 2.7; 2.13; 2.14.	PC-1.3; PC-2.3
4	Test	Topic 1.2., 1.6;	PC-1.3; PC-2.3

8.3. Types of tools used for formative assessment and summative assessment

The list of assessment tools used to assess competencies at various stages of their formation, as well as a brief description of these tools, is given in the table

Assessment tool	Brief description of the assessment tool	Assessment materials
1. Oral questioning	A means of monitoring self-study or assimilation of the results of a practical lesson, organized as a special conversation between the teacher and the student on topics related to the discipline being studied, and designed to find out the amount of knowledge of the student on a certain section, topic, issue, etc. It can be used to assess the skills, abilities and (or) experience of students.	Questions for oral questioning on the topics (sections) of the discipline
2. Case Study	A means of monitoring self-study or assimilation of the results of a practical lesson, which allows you to assess the student's ability to state the essence of the task, independently apply the standard methods of solving the problem studied within the discipline, and analyze the result of the work. It can be used to assess the skills, abilities and (or) experience of students' activities	Case Study
3. Report	A product of self-study of a student, which is a public speech or written work to present the results of research on a certain educational and practical, educational research or scientific problem It can be used to assess the knowledge, skills, and (or) experience of students' activities	Topics of reports, reports
4. Test	A system of standardized tasks that allows you to automate the procedure for measuring the level of	List of test tasks

		knowledge and skills of a student. Performed by a student in the LMS "Hecadem"). The number of questions in the test is 25, the time to complete is 45 minutes, the number of attempts is 1. It can be used to assess the knowledge and skills of students	
5.	Credit with grade, exam	A means that allows you to assess the knowledge, skills, and (or) experience of a student's activities in a discipline. It is conducted orally in the form of an interview on the topics and tasks from section 8.7. The preparation time is 45 minutes. It can be used to assess the knowledge, skills, and (or) experience of students' activities	List of theoretical questions and practical tasks for summative assessment

8.3. Criteria for assessing the formation of competencies during summative assessment and formative assessment

Oral questioning

Grading scale	Characteristics of the result (answer)	Level of competency development
86 – 100 points	The student's answer reflects the main concepts and theories on this issue, their critical analysis and comparison, the described theoretical provisions are illustrated with practical examples and empirical data. Students formulate and substantiate their own point of view on the stated problems, the material is presented in professional language using the appropriate system of concepts and terms	High
70 – 85 points	In the student's answer, the main modern concepts and theories on this issue are described and compared, the described theoretical provisions are illustrated with practical examples, the student formulates his own point of view on the stated problems, but he experiences some difficulties in its argumentation. The material is presented in professional language using the appropriate system of concepts and terms	Basic
61 - 70 points	The student's answer reflects only some modern concepts and theories on this issue, the analysis and comparison of these theories is not carried out. The student experiences significant difficulties in illustrating theoretical provisions with practical examples. The student does not have his own point of view on the stated problems. The material is presented in professional language using the appropriate system of concepts and terms	Minimum
0 – 60 points	The student's answer does not reflect modern concepts and theories on this issue. The student cannot give practical examples. The material is inconsistent and illogical, the concepts and terms of the relevant scientific field are not used. The answer reflects the system of non-professional ideas of the student to the stated problem, the student	Competencies are not formed

	cannot name a single scientific theory, does not give a definition of basic concepts.	
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Case Study

Grading scale	Characteristics of the result (answer)	Level of competency development
86 – 100 points	The case problem was solved by the student in full in compliance with the necessary sequence of actions. The student worked completely independently; showed the theoretical knowledge, practical skills and abilities necessary for the work. The solution is drawn up and presented neatly, without significant shortcomings.	High
70 – 85 points	The case problem was solved by the student in full and independently. Deviations from the necessary sequence of the solution are made, which do not affect the correctness of the final result. The solution shows the student's knowledge of the basic theoretical material and mastery of the skills necessary for independent performance of work. Inaccuracies and negligence in the design of the results of the work were committed.	Basic
61 - 70 points	The case problem is solved by the student with outside help. It takes a lot of time to prepare a solution. The student shows knowledge of theoretical material, but experiences difficulties in self-study with sources of knowledge.	Minimum
0 – 60 points	The case problem has not been solved by the student. The results obtained by the student do not allow to draw the right conclusions and completely diverge from the goal. Poor knowledge of theoretical material and lack of necessary skills are shown.	Competencies are not formed

Report

Grading scale	Characteristics of the result (answer)	Level of competency development
86 – 100 points	The problem on the topic of the report (message) is indicated and its relevance is substantiated, a brief analysis of various points of view on the problem under consideration is made and one's own position is logically stated, conclusions are formulated, the topic is fully disclosed.	High
70 – 85 points	The problem on the topic of the report (message) is indicated and its relevance is substantiated, the analysis of various points of view on the problem under consideration does not reflect all scientifically grounded positions, one's own position is not quite logically stated or conclusions are formulated, the topic is covered in sufficient volume.	Basic
61 - 70 points	The problem on the topic of the report (message) is indicated, but its relevance is not substantiated, there is no analysis of various points of view on the	Minimum

	problem under consideration, there is no logic and own position in the formation of conclusions, the topic is partially disclosed.	
0 – 60 points	The problems of the topic of the report (message) are not disclosed, the existing points of view on the given problem are not given, there is no own point of view, conclusions are not formulated.	Competencies are not formed

Test

Grading scale	Characteristics of the result (answer)	Level of competency development
86 – 100 points	The share of correctly solved test tasks is 86 – 100% of the total volume of tasks in the test.	High
70 – 85 points	The share of correctly solved test tasks is 70 - 85% of the total volume of tasks in the test.	Basic
61 - 70 points	The share of correctly solved test tasks is 61 - 70% of the total volume of tasks in the test.	Minimum
0 – 60 points	The share of correctly solved test tasks is 0 – 60% of the total volume of tasks in the test.	Competencies are not formed

Summative assessment in the form of **a credit with a grade, an exam**

Grading scales		Assessment criteria	Level development competencies
86 – 100 points (optional)	"Passed"	The student correctly answered the theoretical questions. Showed excellent knowledge within the framework of the educational material. Correctly completed practical tasks. Showed excellent skills and mastery of the skills gained in applying the acquired knowledge and skills in solving problems within the framework of the educational material. Answered all additional questions	High
70 – 85 points (good)		The student answered theoretical questions with minor inaccuracies. Showed good knowledge within the framework of the educational material. With minor inaccuracies, he completed practical tasks. Showed good skills and mastery of the skills gained in applying the knowledge and skills gained in solving problems within the framework of the educational material. Answered most of the additional questions	Basic
61 - 70 points (satisfactory)		The student answered theoretical questions with significant inaccuracies. Showed satisfactory knowledge within the framework of the educational material. With significant inaccuracies, he completed practical tasks. Showed satisfactory skills and skills in applying the acquired knowledge and skills in solving problems	Minimum

		within the framework of the educational material. Made a lot of inaccuracies when answering additional questions	
0 – 60 points (unsatisfactory ("Not Passed"	The student, when answering theoretical questions and performing practical tasks, demonstrated an insufficient level of knowledge and skills in solving problems within the framework of the educational material. When answering additional questions, many incorrect answers were made	Competencies are not formed

8.5. Description of the procedures for conducting summative assessment and assessment of learning outcomes

When conducting summative assessment in the form of a credit with a grade and an exam, the teacher can use the results of current monitoring of progress during the semester and the results of testing on the materials studied during the semester. Assessment tools and standard control tasks used in the formative assessment, in conjunction with testing, allow you to assess the knowledge, skills and possession of skills/experience of students in the development of the discipline. In order to use the results of the current monitoring of progress, the teacher calculates the average assessment of the level of formation of the student's competencies (the sum of the grades received by the student is divided by the number of grades). Testing on the materials studied during the semester consists of 25 questions, the test time is 45 minutes, the number of attempts is one. Examples of questions for testing are given in clause 8.6.

Summative assessment in the form of an exam is carried out by means of an oral interview on exam cards. The card contains one theoretical question to assess knowledge and one practical task to assess skills, abilities and (or) work experience. Questions and tasks are selected from the list of standard theoretical questions and practical tasks for the exam (clause 8.7.). The distribution of theoretical questions and practical tasks on exam cards is closed to students.

During the test, the student takes a card, and the student is given time (up to 45 minutes) to prepare an answer. In the process of answering the student's questions and tasks on the card, the teacher may ask additional questions.

Each question/task of the card is evaluated on a hundred-point scale, and then the arithmetic mean of the scores received for each question/task is calculated. The arithmetic mean of grades is rounded to an integer according to the rules of arithmetic rounding.

8.6. Demonstration versions of assessment tools of formative assessment

	Assessment tool	Examples
1.	Questions for oral questioning	<ol style="list-style-type: none"> 1. Accounting system of the organization. 2. Types of accounting organization. Responsibility of the director, chief accountant. 3. The concept of accounting policy, the procedure for its formation. Composition of accounting policy, methodological and organizational aspects. 4. Documentation and inventory as accounting methods. 5. Accounting document. Documentation, unification, standardization. Document flow. Conditions and terms of storage of primary documents. 6. Inventory, types, terms, procedure for conducting and documenting the results.

	Assessment tool	Examples
		7. Composition of financial statements, procedure for submission, formation and approval. Terms of preparation 8. Data disclosure and public financial reporting. 9. General recommendations for the organization of the internal control system.
2.	Case Study	<p>Before you start solving the case, read the entire problem carefully. If you find it difficult to answer the question, move on to the next one, but do not forget to return to the missed task.</p> <p>Medvezhonok LLC is registered and operates in Irkutsk. In the current month, the following business transactions were performed</p> <ol style="list-style-type: none"> 1) 1,300 units of products were sold at a price of 450 rubles per unit. 2) Salaries were accrued to 2 employees. The salary of M.E. Ivanov is 30,000 rubles, 15 days have been worked, with the norm of 21 working days. The salary of A.G. Petrov is 50,000 rubles, he worked 21 days. 3) The rental amount for the leased premises was 50,000 rubles. 4) A marketing research worth 40,000 rubles was ordered and paid for. 5) Purchased materials, 500 units at a price of 100 rubles per unit 6) On the last day of the month, a car was sold for 230,000 rubles, the condition for payment is payment on the day of purchase. <p>Terms of settlements with counterparties:</p> <ol style="list-style-type: none"> 1) Buyers pay 60% of the amount of products sold at the time of purchase, 40% during the next month. 2) Suppliers are paid at the time of purchase 3) Interest on the loan is paid monthly. The interest rate on the loan is 12% per annum. <p>Accounting Policy:</p> <ol style="list-style-type: none"> 1) Depreciation method – linear; 2) Inventory write-off method – by average <p>Balances on the accounts of Medvezhonok LLC as of 01.01.202X</p> <ol style="list-style-type: none"> 1) Authorized capital: 375,000 rubles. 2) Bank loan 200,000 rubles. 3) Fixed asset (car) initial cost 500,000 rubles, useful life 5 years, by the beginning of the period used 4 years. 4) Finished products 1,500 units at a cost of 250 rubles per piece 5) Cash on the current account is 100,000 rubles. <p>Questions:</p> <ol style="list-style-type: none"> 1. Draw up a cash flow statement for the month; 2. Draw up a report on financial results for the month; 3. Draw up a balance sheet as of 31.01.202X
3.	List of test tasks	<p>1. Test tasks:</p> <p>Question 1. Active accounts are accounts for accounting</p> <ul style="list-style-type: none"> • property • Sources of Property Formation • of the results of economic activity

	Assessment tool	Examples
		<p>Question 2. The assets of an organization are</p> <ul style="list-style-type: none"> • actions related to the movement of property in the process of economic activity • property owned by the organization • Sources of acquisition of the organization's property • economic funds, control over which the organization has obtained as a result of the accomplished facts of its economic activity and which should bring it economic benefits in the future <p>Question 3. The assets of the organization are divided into</p> <ul style="list-style-type: none"> • non-current and current assets • Fixed assets and non-fixed assets • Objects of labour and methods of labour <p>Question 4. Depreciation in accounting is</p> <ul style="list-style-type: none"> • gradual transfer of the value of property during the entire period of its useful use to the cost of products (works, services) • the ability of the property to be used in the economic activity of the organization • physical depreciation of property <p>Question 5. Depreciation of fixed assets is accrued during the</p> <ul style="list-style-type: none"> • 12 years • 20 years • of the total period of their stay in the organization • their useful life <p>Question 6. Analytical accounts are accounts for:</p> <ul style="list-style-type: none"> • detailed characteristics of accounting objects • of Formative assessment over Business Transactions • of enlarged grouping and accounting of homogeneous objects <p>Question 7. The balance sheet is considered to be absolutely liquid if the following ratios occur:</p> <ul style="list-style-type: none"> • $A1 < P1; A2 > P2; A3 > PZ; A4 < P4$ • $A1 > P1; A2 < P2; A3 > PZ; A4 < P4$ • $A1 > P1; A2 > P2; A3 > PZ; A4 < P4$ • $A1 > P1; A2 > P2; A3 > PZ; A4 > P4$ <p>Question 8. Without the signature of the chief accountant are considered invalid</p> <ul style="list-style-type: none"> • Acts of work performed with suppliers and contractors • Monetary and settlement documents • contracts with buyers and customers • Financial and credit liabilities <p>Question 9. An accounting entry (entry) is a record</p>

	Assessment tool	Examples
		<ul style="list-style-type: none"> • of the Debit (Credited) Account • offsetting accounts • Amounts on a business transaction • business transaction in monetary terms by reflection in offsetting accounts <p>Question 10. Accounting statements are prepared on the basis of accounting data</p> <ul style="list-style-type: none"> • Accounting • Tax • operational • statistical <p>Question 11. Journal entries of the active-active type change</p> <ul style="list-style-type: none"> • balance sheet currency • the structure of the balance sheet asset • Structure of balance sheet liabilities <p>Question 12. Accounting entries of the active-passive type, the balance sheet currency</p> <ul style="list-style-type: none"> • do not change • increase • reduce <p>Question 13. Journal entries of the passive-active type, the balance sheet currency</p> <ul style="list-style-type: none"> • do not change • increase • reduce <p>Question 14. Passive-passive accounting entries change</p> <ul style="list-style-type: none"> • balance sheet currency • the structure of the balance sheet asset • Structure of balance sheet liabilities <p>Question 15. The balance sheet is a generalized reflection of information about the property of the organization</p> <ul style="list-style-type: none"> • in monetary value by its types and sources of education as of a certain date • in natural-material form • as of a certain date in physical value indicators • by its types and sources of education for a certain period of time <p>Question 16. The balance sheet is a table consisting of</p> <ul style="list-style-type: none"> • Assets and liabilities • Debit and credit • income and expenses • profit and loss

	Assessment tool	Examples
		<p>Question 17. Accounting provides information about the objects of accounting in ... expression</p> <ul style="list-style-type: none"> • monetary • natural • natural-value • labor <p>Question 18. Accounting for foreign currency accounts is maintained</p> <ul style="list-style-type: none"> • in foreign currency • in rubles on the basis of conversion at the exchange rate of the bank in which the foreign currency account is opened • in rubles on the basis of conversion at the exchange rate of the Central Bank of the Russian Federation <p>Question 19. In the asset of the balance sheet, the property is grouped by:</p> <ul style="list-style-type: none"> • types and sources of education • sources of education and purpose • Degree of liquidity <p>Question 20. The asset of the balance sheet reflects</p> <ul style="list-style-type: none"> • debts to suppliers for goods and services • Customers' debts for products • Share capital <p>Question 21. The asset of the balance sheet is grouped:</p> <ul style="list-style-type: none"> • Property and accounts receivable • Sources of property formation • business processes for the reporting period <p>Question 22. Depending on the volume of accounting work, the head of the organization can</p> <ul style="list-style-type: none"> • not to organize accounting • entrust accounting to employees of the production sector • establish an accounting service or keep records personally <p>Question 23. The balance sheet liability reflects</p> <ul style="list-style-type: none"> • Accounts receivable • Capital • Fixed assets <p>Question 24. In the balance sheet liabilities, the following are grouped</p> <ul style="list-style-type: none"> • Accounts receivable • property and cash • Sources of property formation and accounts payable <p>Question 25. Corrections to primary documents (except cash and bank)</p> <ul style="list-style-type: none"> • can be made in agreement with a higher organization • can be made in agreement with the tax authorities

	Assessment tool	Examples
		<ul style="list-style-type: none"> • may be made in agreement with the participants of the business transaction • cannot be entered
4.	Topics of reports, reports	<p>Composition of financial statements, the procedure for submission, formation and approval on the examples of Russian companies.</p> <p>Types of loans. Calculation and accounting of exchange rate differences.</p>

Sample test tasks

1. Insert the missing word:

Verification of the compliance of the actual presence of valuables with their presence according to the documents is ...

2. The result of the inventory is not

- A) shortage
- B) profit
- C) surplus

3. Insert the missing word:

Accounts receivable of an organization that are not repaid or with a high degree of probability will not be repaid within the terms established by the contract, and are not secured by appropriate guarantees are called ...

4. Monetary Measurement of Accounting Objects

- A) is mandatory
- B) may not be used if natural meters are used
- C) is not used in accounting

5. The left side of the account is called

- A) debit
- B) credit
- C) turnover
- D) balance

6. The property of the organization is reflected in the

- A) active accounts
- B) passive accounts
- C) neutral accounts

7. Specify the correct formula for the active account

- A) The balance of the con. = Starting balance - Debit turnover - Credit turnover
- B) Balance of con. = Start balance + Debit turnover – Credit turnover
- C) The balance of the con. = Start balance + Credit turnover – Debit turnover
- D) The balance of the con. = Start balance + Debit turnover + Credit turnover

8. Which accounts can have both debit and credit balances

- A) in active
- B) in active-passive

- C) in passive
- D) in neutral

9. The account balance shows

- A) turnover
- B) balance

10. Determine the balance at the end of the period on the Short-term loans account, if the balance at the beginning is 500 thousand rubles, the debit turnover is 600 thousand rubles, the credit turnover is 800 thousand rubles.

8.7. List of questions and tasks for summative assessment

Questions on section 1.

1. Purpose and main tasks of accounting.
2. Basic principles and functions of accounting.
3. Types of accounting and their comparative characteristics
4. Accounting objects.
5. Assets of the enterprise and their classification by functional role.
6. The concept of accounting accounts, the bilateral principle of their construction, the Chart of Accounts, its purpose, types, structure and scope of application.
7. Accounting registers
8. Types of valuations used, valuation of assets and liabilities
9. Accounting system of the organization.
10. The concept of accounting policy, the procedure for its formation.
11. Composition of accounting policy, methodological and organizational aspects
12. Documentation and inventory as accounting methods.
13. Accounting document, documentation, unification, standardization, document management.
14. Inventory, types, terms, procedure for conducting and documenting the results.
15. Composition of financial statements, procedure for submission, formation and approval.
Terms of preparation
16. Fixed assets. Definition, criteria for attribution.
17. Procedure for accounting and registration of movement and use of fixed assets. Features of accounting.
18. Depreciation, definition and principles of accrual. Reflection in accounting and the procedure for formation, the impact of depreciation charges on the cost.
19. Intangible assets. Criteria for determination, types and features of accounting.
Depreciation of intangible assets
20. Normative regulation of cash circulation.
21. Use of cash register equipment, acquiring settlements, settlements using electronic means of payment
22. Financial investments. Species. Accounting procedure.
23. Definition, General Provisions for Accounts Receivable Accounting
24. Accounting for settlements with buyers and customers. Provisions for doubtful debts
25. Features of accounting for certain types of debtors.
26. Classification. Types of stocks.
27. General provisions for inventory accounting
28. Valuation at Inventory Recognition
29. Valuation after inventory recognition
30. Inventory Issue and Write-Off
31. Impairment of inventories, provision for decrease in the cost of materials.

32. Payroll calculations and related payments.
33. Features of payroll accounting under different remuneration systems
34. Calculation of vacation, procedure for granting. Types of leave. Reserves for vacations.
35. Types of insurance contributions. Calculation procedure, rates, payment procedure.
36. General provisions for accounting for liabilities. Short-term, long-term liabilities. Provision
37. Settlements with suppliers and contractors. Inventory procedure, control over maturity.
38. Authorized capital. Formation procedure. Accounting for the authorized capital. Procedure for accounting of founders and shareholders. Settlements with the founders
39. Additional capital. Procedure for formation, reflection in accounting. Reserve capital. Procedure for formation, reflection in accounting.
40. Statement of capital flows, content, structure, procedure for compilation
41. Profit and loss statement, content, structure, procedure for compilation. Reflection of other information on profit and loss in the financial statements.
42. The essence and purpose of financial statements. Requirements for compilation. Composition and content. General characteristics. Disclosure of information in the explanatory note. Publication of financial statements
43. Simplified financial statements. Features of the accounting statements of NPOs. Specifics of Submission of Financial Statements by Certain Legal Entities.

Sample test tasks for the exam

1. Complete the phrases:
 - ...– is focused on external users of information (this is traditional accounting);
 - ...– accounting, which is maintained in accordance with the rules established by the tax authorities;
 - ...– is aimed at internal users
2. Which organizations can use simplified accounting methods
 - (a) None
 - (b) Small enterprises
 - (c) Budgetary institutions
3. Supplement the phrase: **The accounting standard** is a document that establishes **necessary** requirements for accounting, as well as permissible methods of accounting for any object
 - a) maximum
 - b) Minimum
 - c) All
4. Interpret the abbreviation IFRS
5. Much attention is paid to the audit of financial statements within the framework of the following model
 - a) British-American
 - b) Continental
 - c) Russian
6. State bodies have a strong influence on the reporting procedure -this is the feature of
 - a) British-American
 - b) Continental
 - c) Russian
7. Choose the right option for Russian practice
 - a) IFRS are used as national standards in Russia

- b) National financial reporting standards organizations use IFRS as the main reference for the development of their own standards
- c) Russian stock exchanges and securities market regulators oblige listed companies (whose securities are traded on the stock exchange) to submit consolidated financial statements prepared in accordance with IFRS.

8. Accounting and storage of accounting documents are organized

- a) head of an economic entity.
- b) Head of the relevant department
- c) Regulated by law

9. The initial cost of the fixed asset is 1200 thousand rubles. In 5 years, the organization planned to sell the object for 300 thousand rubles.

A year after the start of use, the total useful life is reduced to 3 years, and the possible selling price increases to 420 thousand rubles.

Draw up a depreciation schedule (straight-line method)

Year	Depreciation value at the beginning of the period	Depreciation for the period	Net book value at the end of the period
1			
2			
3			
4			
5			

10. The organization takes a financial lease of the facility for a period of 4 years. The annual payment is 1464.1 thousand rubles and is paid at the end of each year. The fair value of the fixed asset is 4641 thousand rubles, the interest rate calculated by the organization is 10% per annum. Make an equation to check the interest rate

Make a rental schedule

Period	Principal debt at the beginning	Interest for the period	Repayment of the principal debt	Principal debt at the end
1				
2				
3				
4				
Total				

Sample exam card:



MINISTRY OF EDUCATION AND SCIENCE OF THE RUSSIAN FEDERATION
Federal State
state-funded educational
Institution of higher education
"Irkutsk State University"
(ISU)
Siberian-American Faculty of Management

EXAM CARD No 1
Major 27.03.05 Innovatics
Discipline "Business Taxation"

1. Question to check the level of KNOWLEDGE:

Profit and loss statement, content, structure, procedure for compilation. Reflection of other information on profit and loss in the financial statements.

Practical task for checking the level of PROFICIENCY:

TASK

Medvezhonok LLC purchased sewing equipment for 120,000 rubles. The service life of the equipment is 7 years, the depreciation method is linear. The equipment was sold in 5 years for 15,000 rubles.

Define:

1. Book value of equipment at the end of 3 years
2. Financial result from the sale of equipment.

Sample test questions for credit with grade:

1. Traditionally, the following number of elements of the accounting method is distinguished
 - A) 6
 - B) 8
 - C) 10
2. Insert the missing word:
Verification of the compliance of the actual presence of valuables with their presence according to the documents is ...
3. The result of the inventory is not
 - A) shortage
 - B) profit
 - C) surplus
4. Insert the missing word:
Accounts receivable of an organization that are not repaid or with a high degree of probability will not be repaid within the terms established by the contract, and are not secured by appropriate guarantees are called ...
5. Monetary Measurement of Accounting Objects
 - A) is mandatory

- B) may not be used if natural meters are used
 C) is not used in accounting
6. The left side of the account is called
 - A) debit
 - B) credit
 - C) turnover
 - D) balance
 7. The property of the organization is reflected in the
 - A) active accounts
 - B) passive accounts
 - C) neutral accounts
 8. Specify the page formula for the active account
 - A) The balance of the con. = Starting balance - Debit turnover - Credit turnover
 - B) Balance of con. = Start balance + Debit turnover – Credit turnover
 - C) The balance of the con. = Start balance + Credit turnover – Debit turnover
 - D) The balance of the con. = Start balance + Debit turnover + Credit turnover
 9. Which accounts can have both debit and credit balances
 - A) in active
 - B) in active-passive
 - C) in passive
 - D) in neutral
 10. Determine the balance at the end of the period on the Short-term loans account, if the balance at the beginning is 500 thousand rubles, the debit turnover is 600 thousand rubles, the credit turnover is 800 thousand rubles.
 11. Initial balance on the account Cash 800 rubles During the period, funds were received from the buyer in the amount of 1000 rubles, funds were withdrawn in the amount of 200 rubles As a result of the inventory, a shortage of funds in the amount of 300 rubles was found.
 12. Initial balance on the Accounts payable account (debit) in the amount of 300 rubles Liabilities to suppliers in the amount of 2000 rubles Obligations to suppliers in the amount of 1000 rubles have been repaid
 13. In what reporting form can you see data as of December 31 of the reporting year and December 31 of the previous year?

Objectives:

1. The balance of materials as of 01.11 is 10 units of 100 rubles each.

During the period, the materials were received according to the following schedule

05.11 – 10 units at 110 rubles

10.11 – 20 units for 120 rubles

Materials were used on 25.11 – 25 units.

Determine the assessment of spent values if the organization uses the following method in accounting:

A) **average cost;**

B) **FIFO.**

Determine the estimate of the balance of materials (15 units) for each of the methods. It is necessary to provide calculations .

2. Company A **acquires** company B as **an integral property complex** for 40,000 thousand rubles. Balance sheet of company B as of the date of acquisition

Assets	Meaning, i.e.	Liabilities	Meaning, i.e.
Fixed assets	20 000	Authorized capital	25 000
Stocks	10 000	Retained earnings	5 000

Accounts receivable	30 000	Long-term loans	10 000
Financial investments	10 000	Short-term loans	20 000
Cash	5 000	Accounts payable	15 000
Total assets	75 000	Total liabilities	75 000

Make accounting records for the acquisition of company B and determine the goodwill resulting from the acquisition of company B

Developed by:



(signature)

(position)

Senior Lecturer I.N. Zavyalova

(FULL NAME)

The program is developed in accordance with the requirements of the FSES of HE for the major 27.03.05 Innovatics, specialization "Management of Innovative and IT Projects and Products".

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Department Chair



N.B. Grosheva

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