**The name of the academic discipline:**

**“Accounting”**

|  |  |
| --- | --- |
| **Specialty code and name** | 6-05-0311-05 Economic Informatics |
| **Year of study** | 2 |
| **Semester of study** | 4 |
| **Number of in-class academic hours:** | 52 |
| **Lectures**  **Seminar classes**  **Practical classes**  **Laboratory classes** | 26 |
| - |
| 26 |
| - |
| **Form of the current assessment (*credit/ graded credit /exam*)** | credit |
| **Number of credit points** | 3 |
| **Competences** | Mastering the academic discipline “Accounting”  should ensure the development of specialized competencies: To prepare primary accounting documents, apply methods for valuing and accounting for assets, equity, liabilities, income, and expenses of economic activities of organizations in the public and private sectors. |
| **Summary of the academic discipline:**  The content of the academic discipline “Accounting” includes work in the following areas:  - Recording business events, processes, operations, and tax payments in accounting records;  - Preparing accounting documentation;  - Preparing financial statements;  - Using accounting data for management decision-making and evaluating the results of economic activity. | |