

Educational Establishment
«Belarus State Economic University»

APPROVED

First Vice-Rector of the Educational
Establishment «Belarus State
Economic University»

 T.V. Sadovskaya

02.11. 2023 ye.

Registration № УД 5766-23/уч.

BALANCE SHEET STUDY

The curriculum of the establishment of higher education for the specialty:
6-05-0411-01 «Accounting, analysis and audit»

The curriculum is compiled on the basis of educational standard № 278 dated August 23, 2023, the approximate curriculum of a higher education institution in the specialty 6-05-0411-01 «Accounting, analysis and audit» (major «Accounting, analysis and audit in industry»), registration number 6-05-04-005/pr. from 02.12.2022

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RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis and Audit in Industry of the Educational Establishment «Belarus State Economic University»
(Protocol No. 2 dated 14. 09. 2023);

Scientific and Methodological Council of the Educational Establishment «Belarus State Economic University»
(Protocol No. 2 dated 06. 11. 2023)

Explanatory note

The purpose of teaching the discipline: disclosure of the main trends and stages of formation of balance sheets, the role and place of the balance sheet in the information system of enterprise management, development of knowledge about the current state and the vector of evolution of theoretical and methodological foundations of balance sheet science.

Tasks of the discipline:

- disclosure of the main stages of development and formation of modern forms of balance sheets in interrelation with the basic historical phases of formation of domestic and foreign accounting and analytical systems in historical retrospect and in modern conditions;

- obtaining theoretical knowledge and practical skills of applying methods of historical analysis (historical-genetic method, method of historical periodization, comparison, systematization, abstraction, modelling, data validation, etc.) in students' research activities;

- disclosure of the main functions of the balance sheet in the information system of enterprise management as a means of communication, obtaining basic theoretical knowledge in terms of the application of the balance sheet in the analysis;

- development of students' creative thinking and skills of independent solution of specific situational problems.

The academic discipline "Balance Sheet Study" is the initial profile-forming academic discipline in the system of training specialists in accounting, analysis and audit. It is directly interconnected with the following disciplines: "Theory of Accounting", "Theory of Analysis", "Financial Accounting (in areas)" and other related disciplines, which is taken into account in the preparation of this program.

The following competences are formed as a result of studying the academic discipline "Balance Sheet Study":

special:

SC-6 "Understand the peculiarities of balance sheet science, stages of its formation, modern approaches to the interpretation of the balance sheet and the use of balance sheet information for the purposes of organisation management".

As a result of studying the academic discipline, the student must:

know:

- the relevance, theoretical and practical significance of balance sheet management as a scientific direction;

- the main stages of development of the fundamental concepts of balance sheet in relation to the historical stages of evolution of accounting and economic analysis;

- basic scientific achievements and fundamental provisions of scientific theories of leading domestic and foreign scientists in the field of balance sheet management;

- modern trends in the development of the balance sheet, its types and features

depending on the status of the company (operating, liquidated, reorganized), the period of preparation (interim balance sheet, annual balance sheet) and the type of reporting entities (groups of interrelated organizations, single organization);

be able to:

- use specific sources of information and carry out its historical analysis; establish the relationship of historical theories of balance and accounting with the history of society, with the development of production and social consciousness;

- characterise the main stages of development of balance sheet studies in the Republic of Belarus and foreign countries;

- use balance sheet information for organisational management purposes;

- interpret and explain the peculiarities of application of different types of balance sheets;

own:

- skills of historical periodisation of balance sheet theories and concepts;

- skills in comparing different types of balance sheets and interpreting basic balance sheet equations.

As part of the educational process in this academic discipline, the student must acquire not only theoretical and practical knowledge, skills and abilities in the specialty, but also develop his value-personal, spiritual potential, develop the qualities of a patriot and citizen, ready for active participation in economic, industrial, socio-cultural and public life of the country.

Form of higher education: full-time (full-time).

The total number of hours and the number of classroom hours devoted to studying the academic discipline in accordance with the curriculum of the educational institution in the specialty: 94 hours, including classroom hours – 34 hours.

Distribution of classroom time by type of classes, courses and semesters: in accordance with the curriculum of the educational institution in the specialty, the academic discipline is studied in the 2nd semester of the 1st year of study; The curriculum of the educational institution in the specialty provides for lectures – 18 hours, practical classes – 16 hours.

Interim certification form for an academic discipline – credit on the 1st year in the 2nd semester.

Contents of educational material

Theme 1: Essence and historical stages of balance science development (pre-twentieth century)

Balance sheet science in accounting theory.

Prerequisites for the emergence of double-entry bookkeeping and balance sheet. The concept of accounts and balance sheet. The emergence and development of the terminology of accounting and balance science. Factors of the spread of double-entry bookkeeping and balance in Europe.

The main European schools of accounting: Italian, French, German, English.

Theme 2: Development of balance sheet science in the XX century

Evolution of balance sheet theories. Static balance theory. Dynamic balance theory. The theory of organic balance.

The origin and development of the Russian school of accounting and balance sheet science. Accounting and balance science in the post-revolutionary period. Features of the development of accounting and balance in the wartime and post-war period. Reforming accounting and balance in Russia in the post-Soviet period.

Development of accounting and balance sheet science in the Republic of Belarus. Leading Belarusian scientists and schools of accounting in the Republic of Belarus.

Topic 3: Balance sheet in the information system business management

Balance sheet as the main form of accounting reporting. Interrelation of the balance sheet with other forms of accounting reporting. Objects behind the balance sheet.

The balance sheet as a means of communication. Economic interpretation of the main balance sheet items. Possibilities of using the balance sheet in analysis. Basic balance sheet equations in analysis.

Topic 4: Types of balance sheet

The purposefulness of balance sheet preparation. Interim balance sheet. Liquidation balance sheet. Separation balance sheet. Consolidated balance sheet.

Balance sheet in the system of integrated reporting.

The balance sheet method in economic research.

Information and methodological part

Methodological recommendations for organising independent work of students in the academic discipline "Balance Sheet Study"

Independent work of students is an important stage in mastering the knowledge of the academic discipline. It is recommended to budget time for independent work on average 2-2.5 hours per 2-hour classroom lesson.

The main areas of the student's independent work are:

- Initial detailed introduction to the programme of the academic discipline;
- familiarisation with the list of recommended literature on the discipline as a whole and its sections, study of the necessary literature on the topic, selection of additional literature;
- study and expansion of the lecture material of the teacher at the expense of special literature, consultations;
- preparation for practical classes according to specially developed plans with the study of basic and additional literature;
- preparation for the performance of diagnostic forms of control;
- credit preparation.

List of recommended diagnostic tools

The following forms can be used for diagnostics of competences in the academic discipline "Balance Studies": oral, written, oral-written and technical.

The oral form of competence diagnostics includes surveys; reports at seminars, etc. The written form of competence diagnostics includes surveys, reports at seminars, etc.

The written form of competence diagnostics includes tests, test papers, essays, reports, business games, etc. The written form of competence diagnostics includes tests, test papers, essays, essays, business games, etc.

Oral and written forms of competence diagnostics include pre-presentations, homework reports with their oral defence, etc.

The technical form of competence diagnostics includes electronic tests, etc.

Regulatory and legislative acts

- Constitution of the Republic of Belarus. Constitution of the Republic of Belarus of 15 March 1994 (with amendments and additions adopted at the republican referendums of 24 November 1996, 17 October 2004, in the edition of the Law of the Republic of Belarus of 12.10.2021 N 124-3, the decision of the republican referendum of 04.03.2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Accounting and Reporting [Electronic resource] : Law of the Republic of Belarus, 12 July 2013, N 57-3: in the edition of 11.10.2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Approval of the National Accounting and Reporting Standard "Individual Accounting Statements", making additions and amendments to the Resolution of the Ministry of Finance of the Republic of Belarus of 30 June 2014 No. 46 and invalidating the Resolution of the Ministry of Finance of the Republic of Belarus of 31 October 2011 No. 111 and some structural elements of some resolutions of the Ministry of Finance of the Republic of Belarus [Electronic resource] : Resolution of the Ministry of Finance of the Republic of Belarus, 12 Dec. 2016, N 104: as amended on 28 December 2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Approval of the National Accounting and Reporting Standard "Consolidated Financial Statements", amendments to the Resolution of the Ministry of Finance of the Republic of Belarus of 29 June 2011 N 50, invalidation of the Resolution of the Ministry of Finance of the Republic of Belarus of 14 December 2006 N 161 : resolutions of the Ministry of Finance of the Republic of Belarus, 30 June 2014, N 46: as amended on 22.12.2018 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- Other normative-legal acts on accounting, recommended by teachers when studying the relevant topic of the discipline // ilex.by

LITERATURE

Basic:

1. Analysis of accounting (financial) statements : textbook for students of educational institutions in the speciality "Accounting, analysis and audit (by directions)" / [G. G. Vinogorov et al.]. - Minsk : BSEU, 2021. - 247 c.
2. Levkovich, O.A. Accounting : textbook / O.A. Levkovich, I.N. Burtseva. - 15th ed., rev. and ext. - Minsk : Amalfeya, 2023. - 659 c.
3. Lemesh, V.N. Accounting (financial) reporting : textbook / V.N. Lemesh, O.V. Malinovskaya. - 3rd ed., rev. and ext. - Minsk : Amal-feya, 2021. - 163 c.
4. Papkovskaya, P. Ya. Theoretical bases of accounting: textbook. manual. / P. Y. Papkovskaya. - Minsk: BSEU, 2018. - 251 c.

Additional literature:

5. Akatieva, M. D. History of development of the theory of accounting : textbook / M. D. Akatieva. - Moscow : INFRA-M, 2022. - 170 c. - (Higher education: Master's programme). - DOI 10.12737/textbook_5a151fa87f3777.02484140. - ISBN 978-5-16-013493-2. - Text : electronic. - URL: <https://znanium.com/catalog/product/1854771> (date of reference: 10.12.2021). - Access mode: by subscription.
6. Kovalev, V. V. Balance analysis : a monograph / V. V. Kovalev, V. V. Kovalev. - 4th ed. - Moscow : Prospect, 2016. - 912 c. - ISBN 978-5-392-20349-9. - Text : electronic // Lan : electronic-library system. - URL: <https://e.lanbook.com/book/150093> (date of address: 10.12.2021). - Mode of access: for authoris. Users.
7. Laptev, N. N. Typical distortions in the accounting statements of the Russian companies: balance sheet and profit and loss statement / N. N. Laptev, D. A. Voloshin. - Text : electronic // Znanium.com. - 2017. - №1-12. - URL: <https://znanium.com/catalog/product/563023>.
8. Plotnikov, V.S. Concepts of accounting theory : a textbook / V.S. Plotnikov, O.V. Plotnikova ; ed. by V.S. Plotnikov. - Moscow : INFRA-M, 2020. - 384 c. - (Higher education: Magistra-tura). - DOI 10.12737/1009590. - ISBN 978-5-16-014881-6. - Text : electron. - URL: <https://znanium.com/catalog/product/1009590> (date of access: 10.12.2021). - Mode of access: by subscription.
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10. Theory of accounting : textbook / [M.I. Kutera et al] ; ed. by M.I. Kutera. - Minsk : New Knowledge, 2016. - 678 с.
11. Tsygankov K.Y. Nachala teoriya bukhgalterskogo uchetnogo uchetka, or Balans, schet-ta i dvoynaya zapisy. - Moscow : Magister : Infra-M, 2016. - 380 с.
12. Shakhbanov, R. B. Balance science : textbook / R. B. Shakhbanov. - Makhachkala : DSU, 2018. - 44 с. - Text : electronic // Lan : electronic library system. - URL: <https://e.lanbook.com/book/158475> (date of access: 09.12.2021). - Access mode: by subscription.

PROTOCOL FOR APPROVAL OF THE EDUCATIONAL CURRICULUM OF
EI

Name of the academic discipline with which approval is required	Department name	Proposals for changes in the content of the curriculum higher education institutions education by academic discipline	The decision made by the department that developed the curriculum (indicating the date and protocol number)
<i>Statistics</i>	<i>Statistics</i>	<i>new Add. textbooks WS</i>	<i>Protocol 12 from 14.03.2023</i>

ADDITIONS AND CHANGES TO THE CURRICULUM OF EI
for ____ / ____ academic year

No.	Additions and changes	Basis

The curriculum was revised and approved at a department meeting

_____ (protocol № ____ dated _____ 20__)
(name of the department)

Head of the department

_____ (academic degree, academic title) _____ (signature) _____ (full name)

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Dean of the Faculty

_____ (academic degree, academic title) _____ (signature) _____ (full name)