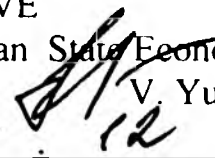


Belarusian State Economic University

APPROVE

Belarusian State Economic University

Rector V. Yu. Shutilin


27.12.2019

Registration number УД- 4242-19 /

**COMPUTER PRODUCTS IN ACCOUNTING AND AUDITING
INFORMATION SYSTEMS**

The higher education curriculum (training program)
on an academic discipline
for the specialty 1-25 80 05 «Accounting, analysis and audit»

2019

COMPILERS:

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RECOMMENDED FOR APPROVAL:

Department of accounting, analysis and audit in the sectors of national economy of the educational institution "Belarusian state economic University»
(Protocol No. 4 of 14.11.2019)

Scientific and methodological Council of the educational institution "Belarusian state economic University»
(Protocol No. 3 from 20.12.2019)

Explanatory note

The curriculum for the discipline «Computer products in accounting and auditing information systems» was developed for the educational institution "Belarusian State Economic University" in accordance with the requirements of the educational standard of higher education II level (master's degree) in the specialty 1-25 80 05 "Accounting, analysis and audit. "

The competent use of software products in the practice of accounting and auditing is a prerequisite for the formation of specialist competencies related to the prompt adoption of informed management decisions.

The purpose of teaching the discipline «Computer products in accounting and auditing information systems» is the formation of a system of theoretical knowledge and practical skills of using system-wide and applied software products in information systems of accounting and auditing for solving practical problems and making managerial decisions.

Tasks of the discipline:

- Satisfying the requirements established by the state educational standard of higher education in the preparation of specialists in accounting and auditing;
- изучение основных принципов работы в автоматизированных информационных системах бухгалтерского учета и аудита;
- приобретение практических навыков работы в современных программах, применяемых для ведения бухгалтерского учета;
- ознакомление с вопросами применения информационных технологий и систем в аудите;
- умение решать практические задачи, связанные с бухгалтерским учетом и аудитом в рамках автоматизированных информационных систем;

The discipline «Computer products in accounting and auditing information systems» is compulsory and is included in the module "Information Technologies in Accounting and Auditing" of the academic disciplines of the state component of the master curriculum of the specialty 1-25 80 05 "Accounting, analysis and audit". The study of the discipline is aimed at consolidating and systematizing the knowledge gained as a result of studying the cycle of special educational disciplines of master degree studies, bringing them into line with the requirements of the time and current standards, and is based on academic disciplines "Modern problems of accounting, analysis and audit", "State regulation of accounting, reporting and audit".

As a result of studying the discipline «Computer products in accounting and auditing information systems» the following competencies are formed:

- SC-8 Have the skills to use modern information technologies to solve research and innovation problems;
- EPC-4 To be able to use accounting and analytical tools in solving problems of accounting, analysis and audit.

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

- principles and methods of accounting and should;

- the place of automated systems in the management of economic objects;
- The main regulatory documents governing accounting, auditing and taxation;
- theoretical foundations and basic concepts of technologies for automated processing of accounting and analytical information;
- approaches to modeling information processes in information systems of accounting and audit. be able to:
 - work in an environment of automated information systems for accounting, analysis and audit;
 - use software tools to perform technological procedures:
 - settings of automation systems for accounting, input and processing of accounting information, the formation of reporting documents, and others;
 - implement the functionality of programs for solving the problems of accounting and auditing.
 - apply information technology for integrated automation of input and processing of information at all stages of the audit.

possess:

- skills to reflect the activities of organizations in the accounting information system;
- skills of a formalized presentation of accounting tasks for the algorithmization of the accounting process;
- skills to reflect business transactions in the accounting information system;
- the skills to use the set of working documents of the auditor for all sections of the audit, including planning, generating and analyzing the sample, selecting the types of violations detected and automatically drawing conclusions, and the final conclusion.

In accordance with the curriculum of the specialty 1-25 80 05 "Accounting, analysis and audit" the curriculum is designed for 100 hours, of which 36 hours of classroom teaching, including 18 hours of lecture classes, 18 hours of laboratory classes.

The form of the current certification in academic discipline is a credit.

Learning Content

Theme 1. Information technology in accounting

Accounting information system as an automation object. Application of the achievements of modern information technologies in the accounting process. Electronic communications in the professional activities of an accountant. Accounting and analytical information as an automation object. Legal information and reference support for the activities of an accountant. Using the capabilities of office programs in accounting. Organization of computer security.

Topic 2. Automated accounting information systems.

Concept of an automated accounting information system. Modern software products for accounting automation and their characteristics.

The order of mastering the functionality of an automated accounting system. The user interface of the program.

Technology settings for organization settings. Implementation of principles and methods of accounting and reporting in terms of using software products. A formalized representation of business transactions in automated accounting information systems.

Approaches to modeling information processes. Accounting and taxation in automated information systems. Documentation of business transactions and the formation of the primary accounting document.

Documentation grouping. Processing and summarizing credentials, building logs, accounting registers and reporting.

Theme 3. Organization and software systems for automation of audit

Theoretical and methodological aspects of the audit. Regulation of audit activities. Audit Procedures.

Application of the achievements of modern information technology in the professional activities of the auditor. Special automation systems for conducting and processing audits. Formation of working documents of the auditor at the preparatory stage in planning the audit. Algorithmization of calculation of audit risk and materiality level. Sampling and analysis. Execution of audit evidence and final opinion.

METHODICAL CHART FOR THE ACADEMIC DISCIPLINE

«Computer products in accounting and auditing information systems»

| Number of section | Name section, subjects, topics | The number of classroom hours | | | | | | else | The form of knowledge control |
|-------------------|-----------------------------------------------------------|-------------------------------|--------------------|----------|--------------------|---------------------|--|-------------------------|--------------------------------------------------|
| | | lectures | practical training | seminars | laboratory classes | Number of hours USR | | | |
| | | | | | | lectures | | | |
| 1 | Theme 1. Information technology in accounting | 4 | | | 2 | | | [1,3-5,8-9,12-16] | poll, test protection |
| 2 | Automated accounting information systems. | 8 | | | 10 | | | [1, 3, 6, 8, 10, 13-15] | poll, verification of completed tasks |
| 3 | Organization and software systems for automation of audit | 6 | | | 6 | | | [2, 7, 11, 14] | verification of completed tasks, test protection |
| | total hours | 18 | | | 18 | | | | credit |

INFORMATION - METHODOICAL PART

Guidelines for the organization of independent work of students on academic discipline «Budgeting».

The acquisition of knowledge of the discipline is an important step in students' independent work. Recommended budget time for independent work is average 1.5-2 hours on 2 class hours.

The main areas of students' independent work are:

- originally a detailed introduction to the program of the discipline;
- familiarization with the list of recommended literature for the discipline as a whole and its divisions, its presence in the library and other available sources, the study of relevant literature on the subject, the selection of secondary literature;
- the study and expansion of the lecture material by a teacher of literature, consultations;
- preparation for practical training on a specially designed plans for the study of basic and additional literature;
- preparation for implementation of diagnostic forms of control – tests;
- preparation for the credit.

LITERATURE

Primary:

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2. 9. Kharitonov, S.A. Information systems of accounting: textbook. allowance / S.A. Kharitonov - M.: FORUM: INFRA-M, 2012.-- 159 p.
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4. Podolsky, A.I. Computer Audit: Pract. allowance / Under the general. ed. IN AND. Podolsky. - M.: UNITY-DANA, 2004.-- 128c.

Additional:


5. Isaev, G.N. Information systems in the economy: textbook. allowance / G.N. Isaev - M.: Omega-L, 2006.-- 462 p.
6. Mikheeva, E.V. Information technology in the professional activities of an economist and accountant: textbook. allowance for use in the educational process of educational institutions implementing programs of secondary prof. Education. - 7th ed., Revised and add. / E.V. Mikheeva. - M.: Academy, 2012.-- 237s.
7. Pankov, D.A. Accounting informatics: monograph / D.A. Pankov - Minsk: BSTU, 2017 -- 85 p.
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9. Fedorova, G.V. Information technology accounting, analysis and audit: textbook. allowance / G.V. Fedorova. - M.: Omega-L, 2008.-- 296s.
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**THE NEGOTIATION PROTOCOL FOR THE CURRICULUM
(TRAINING PROGRAM)**

FOR HIGHER EDUCATION ESTABLISHMENT

ON THE ACADEMIC DISCIPLINE

«Computer products in accounting and auditing information systems»

| The discipline title which requires coordination | Department title | Offers on changes in training program contents of academic discipline of institution of higher education | The decision made by the Department which developed the training program (with the indication of date and number of the protocol) |
|------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Computer products in accounting and auditing information systems | Accounting, analysis and audit in trade | No  | Protocol No. 4 of 14.11.2019 |

**ADDITIONS AND CHANGES TO THE CURRICULUM
(TRAINING PROGRAM) OF IHA**

For the 20__/20__ academic year

| Number | Additions and changes | Foundation |
|--------|-----------------------|------------|
| | | |

The curriculum is revised and approved at the meeting of the Department of accounting, analysis and audit in branches of national economy of the education establishment Belarus state economic University

(protocol/ minutes № __ от __.__.20__)

Head of Department _____

D.A. Pankov