


Belarusian State Economic University

APPROVE

Belarusian State Economic University
Rector  V. Yu. Shutilin

27. 12. 2019

Registration number УД- 4241-19 /

GENESIS AND MODERN THEORIES AND CONCEPTS OF ACCOUNTING

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 need to appeal to theories and concepts of accounting is determined, first of all, by the persisting lag in accounting practice from the new requirements for the quality of accounting information dictated by modern processes. This makes it necessary to study the fundamental foundations of accounting theory, modern trends in their development in our and other countries.

The discipline involves the study of the basic theories and concepts of accounting, their genesis, modern interpretation. The merger of concepts in modern accounting and reporting, their contradictions and the relationship. Recognized accounting theories are studied, each of which is considered in conjunction with the possibility of using its elements in practice. The approaches to the development of theories and concepts of accounting are considered: evolutionary, paradigmatic, normative, positive, institutional, etc.

The discipline "Genesis and modern theories and concepts of accounting" is an obligatory discipline of the state component of a standard curriculum in the specialty 1-25 80 05 Accounting, analysis and audit. She is one of the major fundamental educational disciplines for the preparation of masters.

The purpose of the study of the discipline "Genesis and modern theories and concepts of accounting" is the formation of theoretical knowledge about the fundamental foundations of accounting theory, the state and existing directions of its development, as well as the ability to adapt and apply the tools of various theories in research, development and practice .

The main objectives of the discipline are:

- mastery of knowledge about the concept, paradigm, accounting theory;
- the study of the history of the creation of basic concepts and theories of accounting;
- mastering the essence of the basic concepts and theories that underlie and affect the methodology and methods of modern accounting;
- the study of modern and new concepts and approaches in the methodology of the national accounting system, IFRS and other countries;
- the acquisition of skills to use fundamental knowledge in professional activities.

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

- history of the creation of basic concepts and theories of accounting;
- the essence and content of the basic concepts of modern accounting, their contradictions and the relationship;
- the national concept of development and the principles of accounting and reporting in the Republic of Belarus, the new concept and fundamental principles of IFRS;
- the nature and content of recognized accounting theories that underlie and affect the methodology and methods of modern accounting;
- directions of development of the theory and methodology of accounting.

be able to:

- identify the main contradictions and patterns of modern theories and concepts of accounting;

- form, evaluate and present information on economic and financial events that are the subject of accounting theory;
- understand and critically evaluate trends in the development of accounting theories.

own:

fundamental economic knowledge in the field of accounting;

- the ability to adapt and apply the tools of various theories of accounting in research, development, in practice.

The knowledge gained in the discipline "Genesis and modern theories and concepts of accounting" is the basis for the study of special disciplines of the master's program.

To master the discipline "Genesis and modern theories and concepts of accounting" in the curriculum provides for 108 hours, including: 36 hours - classroom lessons, of which 18 hours - lecture classes and 18 hours - practical classes. The recommended form of control is an exam.

CONTENT OF EDUCATIONAL MATERIAL

TOPIC 1. The genesis of theories and concepts of accounting

Stages of becoming accounting as a science. Accounting in the period of antiquity and the Middle Ages. The development of accounting theory in the "literary period" (XVI - XVII century). Scientific theories, concepts, and hypotheses in the 18th - 19th centuries. The development of science and scientific schools in the twentieth century. Overview of modern concepts and theories of accounting.

TOPIC 2. Concepts of accounting.

The paradigm of accounting at different stages of development. Scientific accounting concepts. The implementation of static and dynamic concepts in the methodology and methods of modern accounting, their contradictions and the relationship. Actuarial accounting concept, strategic accounting concept. Accounting Development Concepts. The modern concept of development of national accounting. IFRS concept.

TOPIC 3. Theories of accounting.

Exchange theory of accounting of the St. Petersburg school. Balance theory of European and Moscow schools of accounting. An evolutionary approach to the formation of the theory of accounting. Evolutionary Theories of Accounting. Paradigm approach T.S. Kuna in the development of the scientific basis of accounting. The normative approach to the formation of the theory of accounting. Theory of accounting regulatory approach. Positive approach and accounting theory. New directions in the development of the regulatory theory of accounting. Institutional approach and globalization processes. Institutional Theories of Accounting.

TOPIC 4. Balance management and balance policy

Evolutionary-adaptive theory of accounting (balance). Balance management as an applied science about the economic essence of balance and the use of balance information for enterprise management. Types of derivatives of balance sheets and the algorithm for their preparation. The essence and purpose of the balance sheet policy. Ways to regulate balance sheet items under current law. The impact of the balance sheet policy on the financial performance of the organization. The balance sheet policy as part of the accounting policies of the organization.

TOPIC 5. Accounting science and practice at the present stage of development.

Current trends in the development of accounting theories.

Adaptation and application of tools of various accounting theories in practice.

Unification, standardization and harmonization of concepts and theories of accounting.

Forecasting ability of accounting. Strategic accounting.

EDUCATIONAL AND METHODOLOGICAL MAP OF EDUCATIONAL DISCIPLINE

(full-time tertiary education)

Number of section	Name section, subjects, topics	The number of classroom hours						Other	The form of knowledge control
		lectures	practical training	seminars	Laboratory classes	Number of hours USR			
						lectures	practical training		
1	The genesis of theories and concepts of accounting	2	2			2	2	[1,2; 1-3]	Abstracts
2	Concepts of accounting.	2	2					[1,2; 1-3]	Dialogue
3	Theories of accounting.	4	4				2	[1,2; 2-4]	The conference
4	Balance management and balance policy	4	2					[3]	Checking homework
5	Accounting science and practice at the present stage of development.	2	4			2		[2;2-3]	Round table
Total		14	14			4	4		Exam

EDUCATIONAL AND METHODOLOGICAL MAP OF EDUCATIONAL DISCIPLINE
(correspondence form of higher education of the second stage)

Number of section	Name section, subjects, topics	The number of classroom hours					Number of hours USR	Other	The form of knowledge control	
		lectures	practical training	seminars	laboratory classes	Number of hours				
						lectures				practical training
1	The genesis of theories and concepts of accounting	1				2	2	[1,2; 1-3]	Abstracts	
2	Concepts of accounting.	1	1					[1,2; 1-3]	Dialogue	
3	Theories of accounting.	2	1				2	[1,2; 2-4]	The conference	
4	Balance management and balance policy	1	1					[3]	Checking homework	
5	Accounting science and practice at the present stage of development.	1	1			2		[2;2-3]	Round table	
Total		6	4						Exam	

INFORMATION AND METHODOLOGICAL PART

Guidelines for the organization of independent work of students in the discipline "Genesis and modern theories and concepts of accounting"

An important step in mastering the knowledge of a discipline is the independent work of students. We recommend a time budget for independent work on average of 2-2.5 hours for a 2-hour classroom lesson.

The main areas of independent work of the undergraduate are:

- initially detailed familiarization with the curriculum;
- familiarization with the list of recommended literature on the discipline as a whole and its sections, its presence in the library and other available sources, study of the necessary literature on the topic, selection of additional literature;
- study and expansion of the lecture material of the teacher through special literature, consultations;
- preparation for practical exercises according to specially developed plans with the study of basic and additional literature;
- preparation for the implementation of diagnostic forms of control (preparation of essays, essays, tasks to be performed outside the audience (home), reports at the conference);
- exam preparation.

LITERATURE

Primary:

1. Sokolov Y. V., Fundamentals of accounting theory. - M.: Finance and Statistics, 2016, - 496 p.
2. Theory of accounting: a textbook for students of higher education institutions in the specialty "Accounting, analysis and audit (in areas)" / M. I. Kuter, D. A. Pankov, S. G. Wegera, S. G. Korotaev, E.N. Rybak, M.M. Gurskaya; under the general. ed. M.I. Kuter. - Minsk: New knowledge, 2016. - 678 p.

3. Zabbarova, O.A., Balancing: a textbook / O.A. Zabbarova.- M .: KNORUS, 2007.
- 256 p.

Additional:

1. Medvedev, M.Yu. Ideas and insights of Russian accounting. Reader / M.Yu. Medvedev - M. DMK Press, 2013 .-- 200 p.

2. Tsygankov, K.Yu. Essays on the Theory and History of Accounting / Tsygankov K.Yu. - M .: Master, 2017 - 462 p.

3. Hendricksen, E.S. Accounting Theory / E.S. Hendricksen, M. Breda F. Van Van Breda. - M .: Finance and statistics, 2014. - 270c.

4. Cherkay, A. D. The theory of two rows of 4 accounts of the author and a single chart of accounts according to IFRS and RAS / A.D. Cherkay. - M.: PIC VINITI, 2016 .-- 135 p.

**THE NEGOTIATION PROTOCOL FOR THE CURRICULUM
(TRAINING PROGRAM)
FOR HIGHER EDUCATION ESTABLISHMENT
ON THE ACADEMIC DISCIPLINE
« GENESIS AND MODERN THEORIES AND CONCEPTS OF
ACCOUNTING"»**

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)
Quantitative methods of analysis in business	Statistics	No <i>AK</i>	Protocol № 4, 14.11.2019

**ADDITIONS AND CHANGES TO THE CURRICULUM
(TRAINING PROGRAM)
FOR HIGHER EDUCATION ESTABLISHMENT
ON THE ACADEMIC DISCIPLINE «GENESIS AND MODERN
THEORIES AND CONCEPTS OF ACCOUNTING»**

For the 20__/20__ academic year

Number	Additions and changes	Foundation

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

(protocol № __, _____)

Head of Department _____

D.A. Pankov