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**Federal State Autonomous Educational Institution for Higher Education
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA
(RUDN University)
Economic Faculty**

COURSE SYLLABUS

INTERNATIONAL FINANCIAL REPORTING STANDARDS

**Recommended by the Didactic Council for the Education Field of
38.03.01 Economics**

(code and name of the direction of training/specialty)

**The development of the discipline is carried out within the framework of the
implementation of the main professional educational program of higher education:**

International economic relations

(name (profile/specialization))

1. COURSE GOALS

The purpose of mastering the discipline "International Financial Reporting Standards" is to provide students with the necessary knowledge about study of the basic principles of preparation and preparation of financial statements in accordance with IFRS for further practical application of the acquired skills.

2. LEARNING OUTCOMES

The development of the discipline "International Financial Reporting Standards" is aimed at the formation of the following competencies (parts of competencies) among students:

Table 2.1. List of competencies formed by students during the development of the discipline (results of the development of the discipline)

Competence code	Competence	Competence indicators
GC-2	He is able to determine the range of tasks within the set goal and choose the best ways to solve them, based on existing legal norms, available resources and limitations	GC-2.1. Within the framework of the tasks set, determines the available resources and restrictions, the current legal norms;
		GC-2.2. Analyzes the schedule for the implementation of the project as a whole and chooses the best way to solve the tasks, based on the current legal norms and available resources and limitations;
		GC-2.3. Monitors the progress of the project, adjusts the schedule in accordance with the results of the control.
GPC - 3	Capable of analyzing meaningfully explaining the nature of economic processes at the micro and macro levels	GPC – 3.1 Applies theoretical and methodological knowledge about the principles, laws and mechanisms of the market economy at the level of economic entities
		GPC – 3.2 Applies the principles and methodology of economic analysis in substantiating the mechanisms and laws of the functioning of the economy at the micro and macro levels
		GPC –3.3 Analyzes and explains the driving forces and the essence of the nature of economic processes and events taking place in the economy
GPC-4	Able to offer economically and financially sound organizational and managerial solutions in professional activities	GPC-4.1. Knows the basic technologies for the development of organizational and managerial decisions at the enterprise/organization level;
		GPC-4.2. Is able to economically and financially justify the proposed organizational and managerial decisions at the enterprise/organization level
PC-5	Able to compile and analyze accounting (financial) statements	PC-5.1. Is able to generate indicators of accounting (financial) statements;
		PKO-5.2. Able to develop accounting policies in the field of taxation, develop forms of tax registers.

3. THE PLACE OF DISCIPLINE IN THE STRUCTURE OF THE EP HE

The discipline "International Financial Reporting Standards" refers to the part formed by the participants of the educational relations of block B1.O.02.11.

Within the framework of the educational program, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline "International Financial Reporting Standards".

Table 3.1. The list of the components of the educational program that contribute to the achievement of the planned results of the development of the discipline

Шифр	Наименование компетенции	Предшествующие дисциплины/модули, практики*	Последующие дисциплины/модули, практики*
GC-1	The ability to search, critically analyze and synthesize information, apply a systematic approach to solving tasks	Statistics	Registration, preparation for the protection procedure and protection of the final qualifying work
		Fundamentals of Corporate Fraud Audit	
GC-2	He is able to determine the range of tasks within the set goal and choose the best ways to solve them, based on existing legal norms, available resources and limitations	Technological practice	International Financial Reporting Standards
		Accounting	Analysis of financial statements
		Statistics	Design and technological practice
		Fundamentals of International Accounting and Auditing Standards	Pre-graduate practice
		Fundamentals of Corporate Fraud Audit	Preparation and passing of the state exam
		Fundamentals of tax legal relations in accounting	Registration, preparation for the protection procedure and protection of the final qualifying work
		Internal control of the company	
GPC-3	The ability to analyze and meaningfully explain the nature of economic processes at the micro and macro levels	Controlling the accounting of settlements with personnel	Preparation and passing of the state exam
		Accounting	
		Accounting in business sectors	Registration, preparation for the protection procedure and protection of the final qualifying work
		Accounting at small businesses	

Шифр		Наименование компетенции	Предшествующие дисциплины/модули, практики*	Последующие дисциплины/модули, практики*
GPC-4	Able to offer economically and financially sound organizational and managerial solutions in professional activities	Accounting	Analysis of financial statements	
		Statistics	Design and technological practice	
			Pre-graduate practice	
			Preparation and passing of the state exam	
			Registration, preparation for the protection procedure and protection of the final qualifying work	
PC-5	Able to compile and analyze accounting (financial) statements	Accounting and reporting in non-profit organizations	Design and technological practice	
		Public financial statements	Pre-graduate practice	
			Preparation and passing of the state exam	
			Registration, preparation for the protection procedure and protection of the final qualifying work	

4. COURSE WORKLOAD AND LEARNING ACTIVITIES

The total labor intensity of the discipline "International Financial Reporting Standards" is 3 credits.

TABLE 4.1. Types of academic activities during the period of the HE program(me) mastering

Type of educational work		TOTAL, academic hours	Semester
			7
<i>Contact,, ac.h</i>		34	34
Lectures		0	0
Lab work		0	0
Seminars (workshops/tutorials)		34	34
<i>Self-study (ies), academic hours</i>		56	56
<i>Evaluation and assessment academic hours</i>		18	18
Overall labor intensity of the discipline	<i>academic hours</i>	108	108
	credits	3	3

5. COURSE MODULES AND CONTENTS

Table 5.1. The content of the discipline (module) by type of academic work

Course Modules and Contents	Modules and Topics (Units/Themes)	Type of educational work*
Section 1. Principles of preparation and compilation financial statements	The globalization of the economy is the most important factor in accelerating the processes of international harmonization of accounting and financial reporting. The history of the emergence of international financial reporting standards. The role and purpose of standards, the procedure for their development. The purpose of the financial statements. Qualitative characteristics of financial statements. Rules of recognition and methods of evaluation of the elements that make up the financial statements. Concepts of capital and capital maintenance.	Lectures, Seminars
Section 2. Presentation of financial statements in accordance with the requirements of IFRS	Composition and requirements for financial statements in accordance with IFRS 1 (IAS 1). Comparative characteristics of accounting statements under IFRS and RAS. Cash Flow Statement (IAS 7).	Lectures, Seminars
Section 3. Features of reporting assets and liabilities.	Features of inventory reporting (IFRS 2). Features of reporting fixed assets (IFRS 16). Features of reporting intangible assets (IFRS 38). Features of reporting exchange differences (IFRS 21). Features of reporting impairment of assets (IFRS 36). Purpose, scope and content of IFRS (IFRS) 16 "Lease", IFRS (IFRS) 15 "Revenue from Contracts with Buyers" establishes the principles of reflecting information on the amounts, timing and uncertainty of revenue from contracts with the buyer", IFRS 19 "Employee Benefits", IFRS (IFRS)13 "Fair Value" and others .	Lectures, Seminars
Section 4. First application of International Financial Reporting Standards	Purpose, scope and content of IFRS 1 "First application of IFRS". The procedure for applying accounting policies when switching to IFRS. Preparation of the introductory balance. The concept and applied methods of transformation of financial statements	Lectures, Seminars
Section 5. The concept of consolidated financial statements	Purpose, scope and content of IFRS 10, IFRS 27.	Lectures, Seminars

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Material and technical support of the discipline

Audience type	Equipping the classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
Lecture hall	Auditorium 101 for conducting lecture-type classes, equipped with a set of specialized furniture; a blackboard (screen) and technical means of multimedia presentations.	Asus F6A laptop, Casio XJ-S 400 UN Multimedia Projector, Casio XJ-V 100W Multimedia Projector, GEHA 244*244 Projection Screen, Draper 203*1 Wired Screen, Defender Mercury 35 Mkl Speaker System, Philips TV
Seminary	Auditorium 103 for seminar-type classes, group and individual consultations, ongoing monitoring and interim certification, equipped with a set of specialized furniture and multimedia presentation equipment.	Lenovo AIO-510-22ISH Intel 15 2200 MHz/8 GB/1000 GB/DVD/audio Monoblock, 21" monitor, Casio XJ-V 100W Multimedia Projector, Motorized Digis Electra 200*150 Dsem-4303 screen
Computer class	Computer class 19 for conducting classes, group and individual consultations, current control and intermediate certification, equipped with personal computers (in the amount of 21 pcs.), a blackboard (screen) and multimedia presentation equipment.	Lenovo AIO-510-22ISH Intel 15 2200 MHz/8 GB/1000 GB/DVD/audio Monoblock, 21" monitor, Casio XJ-V 100W Multimedia Projector, Motorized Digis Electra 200*150 Dsem-4303 screen
For independent work of students	Auditorium 29 for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to EIOS	Lenovo AIO-510-22ISH Intel 15 2200 MHz/8 GB/1000 GB/DVD/audio Monoblock, 21" monitor, Casio XJ-V 100W Multimedia Projector, Motorized Digis Electra 200*150 Dsem-4303 screen

7. . RECOMMENDED SOURCES FOR COURSE STUDIES

Main reading(sources)

1. Ageeva O. A. International Financial Reporting standards : textbook for academic baccalaureate / O. A. Ageeva, A. L. Rebizova. — 3rd ed., reprint. and add. — Moscow : Yurayt Publishing House, 2019. - 385 p. — (Bachelor. Academic course). — ISBN 978-5-534-01374-0. — Text: electronic // EBS Yurayt [website]. — URL: <https://urait.ru/bcode/432055>
2. Trofimova L. B. International financial reporting standards : textbook and workshop for universities / L. B. Trofimova. — 5th ed., ispr. and add. — Moscow : Yurayt Publishing House, 2020. - 242 p. — (Higher education). — ISBN 978-5-534-10749-4. — Text: electronic // EBS Yurayt [website]. — URL: <https://urait.ru/bcode/449936>

Additional (optional) reading (sources)

1. Karagod V.S., Trofimova L.B. International Financial reporting standards: textbook. - Moscow: Yurayt Publishing House, 2017. – 242 p.
2. Mislavskaya, N.A. International Accounting and Financial Reporting Standards: textbook / N.A. Mislavskaya, S.N. Polenova. - Moscow : Publishing and Trading Corporation "Dashkov and Co.", 2017. - 370 p.: ill. - (Educational publications for bachelors). - ISBN 978-5-394-01245-7; [Electronic resource]. - URL: <http://biblioclub.ru/index.php?page=book&id=454087>
3. Financial Reporting Standards in Corporate Business=STANDARDS OF FINANCIAL REPORTING IN CORPORATE BUSINESS: workshop in English / Ministry of Education and Science of the Russian Federation, Federal State Autonomous Educational Institution of Higher Education "North Caucasus Federal University"; author-comp. N.N. Kunitsyn. - Stavropol : NCFU, 2017. - 91 p. [Electronic resource]. - URL: <http://biblioclub.ru/index.php?page=book&id=483788>

Normative literature

1. 1. Federal Law No. 402-FZ dated 06.12.2011 "On Accounting" (with amendments and additions)
2. 2. Federal Law No. 307-FZ dated 30.12.2008 "On Auditing Activities" (latest edition)
3. 3. Federal Law No. 127-FZ dated 26.10.2002 "On Insolvency (Bankruptcy)" (current version)
4. 4. Federal Law No. 164-FZ of October 29, 1998 "On Financial Leasing" (current version)
5. 5. Federal Law No. 39-FZ of April 22, 1996 "On the Securities Market" (current version)
6. 6. Federal Law No. 208-FZ of December 26, 1995 "On Joint Stock Companies" (current version)
7. Order of the Ministry of Finance of the Russian Federation No. 217n dated December 28, 2015 "On the Introduction of International Financial Reporting Standards and Clarifications of International Financial Reporting Standards in the Territory of the Russian Federation and on the Invalidation of Certain Orders (Individual Provisions of Orders) Ministry of Finance of the Russian Federation".

Resources of the Internet information and telecommunication network:

1. EBS RUDN and third-party EBS, to which university students have access on the basis of concluded contracts:

- Electronic library system of RUDN – EBS RUDN <http://lib.rudn.ru/MegaPro/Web>
- EBS "University Library online" <http://www.biblioclub.ru>
- ABS Yurayt <http://www.biblio-online.ru>
- EBS "Student Consultant" www.studentlibrary.ru
- EBS "Doe" <http://e.lanbook.com/>
- EBS "Trinity Bridge"

Databases and search engines:

- electronic fund of legal and regulatory and technical documentation <http://docs.cntd.ru/>

- Yandex search engine <https://www.yandex.ru/>
- Google search engine [https://www.google.ru /](https://www.google.ru/)
- SCOPUS abstract database <http://www.elsevierscience.ru/products/scopus/>

Educational and methodological materials for independent work of students during the development of the discipline/ module:*

1. A course of lectures on the discipline "International Financial Reporting Standards".
2. Source files with program code for completing seminar assignments.

** - all teaching materials for independent work of students are placed in accordance.*

with the current procedure on the discipline page in the TUIS!

8. EVALUATION TOOLKIT & GRADING SYSTEM FOR ASSESSING THE LEVEL OF FORMATION OF COMPETENCIES IN THE COURSE

Evaluation materials and a grading system* for assessing the level of formation of competencies (part of competencies) based on the results of mastering the discipline "International Financial Reporting Standards" are presented in the Appendix to this Course Syllabus of the discipline.

DEVELOPERS:

**Associate professor of
Department of
accounting, auditing
and statistics**

Position, BUP

Sorokina L.N.

Signature

Surname I.O.

HEAD OF BUP:

**Head of the Department of
accounting, auditing and
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Petrovskaya M.V.

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