## The "Accounting and Taxation" Specialty

The curriculum for students' retraining majoring in "Accounting and Taxation" is focused on the formation of theoretical knowledge and implementation of practical skills in the field of accounting and taxation in enterprises of various forms of ownership in a market economy, the ability to make optimal decisions to improve organizational forms and methods accounting. The curriculum for retraining the students majoring in "Accounting and Taxation" consists of two blocks of disciplines.

The first block allows students to obtain the necessary basic knowledge in the disciplines of economic orientation, the formation of modern economic thinking and is designed to provide general economic training. The disciplines of this block provide the formation of a system for: special knowledge of the basic concepts of economic and financial activities of enterprises, the content of its individual areas and their relationship, the system of indicators that characterize it; skills and abilities to perform management functions at the enterprise on the basis of marketing to meet the needs of consumers and ensure the effective operation of the enterprise; special knowledge in the field of management, understanding the conceptual foundations of system management of organizations, development of analytical procedures for the study of internal and external environment; values, views, norms of behavior of business people, management culture, the necessary practical skills to increase its effectiveness in management.

The second block is aimed at forming a system of knowledge and practical skills in accounting for assets and liabilities of the enterprise, preparation and submission of financial information to various users to develop, justify and make decisions on business efficiency, organization and methods of business management; formation of information flows for different levels of government; use of accounting information for planning, control and management decisions, creation and application of accounting information systems using new software and information technologies and telecommunications, acquisition of general questions concerning the organization of the tax accounting, mastering of skills and abilities concerning the account of charge and taxes collection and payments in modern conditions of managing.

Throughout the learning process, the process of mastering the methods of collecting, processing and analyzing information regarding job search is carried out; formation of the ability to overcome failures at the stage of collecting, processing and analyzing information related to job search; formation of the ability to use both general, tried and tested methods of job search and specific situations that arise at the stage of interview with employers, as well as during the probationary period at a particular workplace.

## The curriculum

	Names of sections and disciplines	Total hours	Including				
Nº			L	Teacher's name and surname	PL	Teacher's name and surname	Form of control
Compulsory part							
1	Enterprise economics	36	12		22		Exam-2
2	Marketing	27	9		16		Exam -2
3	Management	36	12		22		Exam- 2
4	Financial Accounting I	36	12		22		Exam-2
5	Financial Accounting II	36	12		22		Exam-2
6	Managerial Accounting	36	12		22		Exam-2
7	Accounting and reporting in taxation	36	12		22		Exam-2
Elective part							
8	Information systems and technologies in accounting and taxation	36	12		22		Credit-2
9	Organization of documentation and tax calculations	30	10		18		Credit-2
10	Business Ethics	19	6		11		Credit-2
11	Employment technology	12	4		8		
		•					•
12	Comprehensive exam	10					10
	Total	350	113		207		30

- **without practical experience:** accountant-cashier, accountant for registration of accounting data, payroll, storekeeper;
- with the acquisition of practical experience: in management positions of Deputy Chief Accountant, Chief Accountant, Leading Economist, Head of Department (Department), Financial Analyst, Senior Economist, Auditor