GOU VO Russian-Armenian (Slavonic) University
Institute of Economics and Business RAU

Discipline: IAS and audit fundamentals
Annotation
Labor intensity: 3 ECTS, 108 academic hours.
Final control form: exam

Transition to international accounting and auditing standards due to the country's integration into the world economy, the expansion of the number interested users of financial statements, the need to own complete systematized information by business entities for successful business.
The aim of the course "International Accounting Standards and Fundamentals audit "is to familiarize students with IAS and the basics of audit, the procedure organization of accounting based on IAS, international standards accounting and auditing in the light of the current regulatory documents.
Requirements for the initial levels of knowledge and skills of students
A student, starting to study this discipline, must have basic knowledge of general economic disciplines, and should already be familiar with the courses "Fundamentals of Accounting", "Financial and Management Accounting" and etc.
The content of the course is set out taking into account the requirements that are presented the main users of accounting information, laws and regulations on accounting, built in accordance with the requirements of international standards.
Discipline "International accounting standards and fundamentals audit "is studied by students of the specialty 38.03.02" Management "during one semester. The study of this discipline involves consideration of the theoretical material, regulatory framework, which are covered in the lecture material and widely are used in solving practical situations.