



## International Economic Symposium – 2018 Sokolov Reading Conference – 2018

### Program

Wednesday, 18 April 2018

Faculty of Economics SPBU (Tavrisheskaya street 21-25)

#### **Sokolov Reading Conference - 2018**

**18:00-19:00**

Early-bird registration (First Floor Hall)

**19:00-21:00**

Seminar for PhD students (Lecture Hall 93, fifth floor)

#### **“The Importance of Research in History of Accounting”**

Presenter: Prof. **Massimo Sargiacomo**  
D'Annunzio University of Chieti–Pescara

Chair: Prof. **Vitaly Kovalev**, St. Petersburg State University

Thursday, 19 April 2018

Faculty of Economics SPBU (Tavrisheskaya street 21-25)

#### **International Economic Symposium - 2018**

**8:45-9:30**

Registration (First Floor Hall)

**9:30-10:00**

Official opening (Assembly Hall)

Prof. **Elena Chernova**, Vice Rector, St. Petersburg State University  
Prof. **Ludmila Horuzhyi**, President, Russian Institute of Professional Accountants  
Other opening addresses

**10:00-11:45**

Symposium Round Table “Political economy of Vladimir Putin” (Assembly Hall)

Discussants:

**Xueling Guan**, Renmin University of China, School of Economics  
**Elena Chernova**, **Elena Lebedkina**, **Alexander Lyakin**, **Ludmila Popova**, **Viktor Ryzanov**, **Leonid Shirokorad**, St. Petersburg University

**Meng Zhang**, Harbin Institute of Technology Shenzhen, School of Economics and Management

**11:45-12:15**

Coffee-break (Second Floor Hall and Third Floor Hall)

**12:15-12:45**

**Christopher Pissarides**, London School of Economics  
Presentation of the book "EMPLOYMENT AND ECONOMIC GROWTH"  
(Assembly Hall)

**12:45-14:15**



Symposium Plenary session (Assembly Hall)

**Mizobata Satoshi**, Institute of Economic Studies, Kyoto University  
COMPARATIVE ANALYSIS OF INNOVATIVE SYSTEMS IN JAPAN AND  
RUSSIA

**Vladimir Portyakov**, Institute for Far Eastern Studies of the Russian Academy  
of Sciences  
ON A NEW STAGE OF FOREIGN ECONOMIC OPENNESS IN THE  
PEOPLE'S REPUBLIC OF CHINA

**Leonid Shneidman**, Ministry of Finance of the Russian Federation  
REFORMING ACCOUNTING IN RUSSIA

**Vyacheslav Shavshukov**, St. Petersburg State University  
RESTRUCTURING OF THE WORLD ECONOMY

14:15-15:15

Lunch (Second Floor Hall and Third Floor Hall)

15:15-17:15

**Editors Panel and Discussion “HISTORY OF ACCOUNTING AS A  
MODERN DIRECTION OF THEORETICAL RESEARCH”**

Discussion Points:

*Areas of theoretical research in accounting*

*The historical context of theoretical research*

*In-demand topics of historical research*

*Historical and theoretical accounting research in leading journals*

*How to be published in international scientific journals: from the experience of  
the author and the editor*

*Editing of journals: experience exchange*

Speaker:

**Alan Sangster**, University of Sussex

ACCOUNTING HISTORY – DESCRIPTIVE OR INTERPRETATIVE: MYTH,  
FABLE, OR FACT

Presenters:

**Fernando Gutiérrez-Hidalgo**, De Computis - Spanish Journal of Accounting  
History

**Stefania Servalli**, Accounting and Cultures Journal

Discussants:

**Massimo Sargiacomo**, D'Annunzio University of Chieti–Pescara

**Mikhail I. Kuter**, Kuban State University



**Igor A. Maiburov**, Journal of Tax Reform

**Vladimir T. Chaya**, Journal Audit

Chairs: **Valery Kovalev**, *St Petersburg University Journal of Economic Studies*

**Viatcheslav Sokolov**, *Auditorskiye Vedomosti Journal*

**19:00-22:00**

Mikhailovsky Theatre, Don Quixote Ballet

Friday, 20 April 2018

Faculty of Economics SPBU (Tavrisheskaya street, 21-25)

### **Sokolov Reading Conference panel sessions**

**10:00-11:30**

Session 1

Round table, Panels 1-3, Accounting History Workshop

**11:30-12:00**

Coffee-break (Third Floor Hall)

**12:00-14:00**

Session 2

Round table, Panels 3-6

**14:00-14:45**

Lunch (Third Floor Hall)

**14:45**

Bus to the House of Scientists

House of Scientists of the Russian Academy of Science (Dvortsovaya Embankment 26)

**15:30-17:00**

Solemn meeting in the House of Scientists, dedicated to the memory of Yaroslav Sokolov (Oak Hall)

**17:00-18:00**

Tour "House of Scientists of the Russian Academy of Science: The Former Palace of Grand Duke Vladimir Alexandrovich"

**18:00**

Dinner



10:00-11:30 Session 1

Panel 1	Round table	Accounting History Workshop	Panel 2	Panel 3
DIGITAL ECONOMY AND ACCOUNTING	SYNERGY OF FINANCIAL AND NON-FINANCIAL REPORTING	"WHY SHOULD WE STUDY THE HISTORY OF ACCOUNTING?"	ISSUES ON ACCOUNTING EDUCATION, ETHICS AND PROFESSIONAL JUDGMENT IN ACCOUNTING	CONCEPTUAL FRAMEWORK OF ACCOUNTING
Room 93	Room 77	Room 56	Room 78	Room 94

### PANEL 1: DIGITAL ECONOMY AND ACCOUNTING

#### Room 93

**Chair:** *Lubov Chaikovskaya, Plekhanov Russian University of Economics*

**Presenters:**

*Lubov Chaikovskaya, Plekhanov Russian University of Economics*

DIGITAL TECHNOLOGIES IN ACCOUNTING ACTIVITIES AND DECISION-MAKING ON THEIR BASIS

*Olga Rozhnova, Financial University under the Government of the Russian Federation*

PROFESSIONAL JUDGMENT IN ACCOUNTING IN TERMS OF DIGITAL TECHNOLOGY

*Alexey Kovalev, Novosibirsk State University of Economics and Management*

INTERACTIVE FINANCIAL REPORTING SYSTEM IN MULTI-DIMENSIONAL ACCOUNTING

*Tatiana Korneeva, Samara State University of Economics*

DIGITAL ASSETS: THE ACCOUNTING AND ECONOMIC SECURITY USE

*Nadezhda Makarova, Anna Shokhnekh, Volgograd Cooperative Institute (the branch of the Russian University of Cooperation)*

DIGITAL TRANSFORMATION OF ACCOUNTING AND ITS ROLE IN E-BUSINESS SUPPORT IN TERMS OF STRATEGIC DRIFT

*Svetlana Bychkova, Saint-Petersburg State Agrarian University*

*Nadezhda Makarova, Volgograd Cooperative Institute (the branch of the Russian University of Cooperation)*

*Elena Zhidkova, Kemerovo Region Administration*

SYSTEM ORGANIZATION OF CONTROLLING IN THE DIGITAL ECONOMY

*Iurii Guzov, SPBU*

FORESIGHT AUDIT AND DIGITAL ECONOMY

*Nazira Mamatova, Gulmira Omurkulova, Musa Ryskulbekov Kyrgyz Economic University*

INFLUENCE OF THE DIGITAL ECONOMY ON THE DEVELOPMENT OF ACCOUNTING IN THE KYRGYZ REPUBLIC

**Discussants:**

*Lyudmila Alekhina, SPBU*

BRANCH ASPECTS OF FISCAL POLICY FOR SMALL BUSINESS IN THE DIGITAL ECONOMY (ON THE EXAMPLE OF VENDING)



*Roman Erzhenin, Scientific and Practical Center "State Accounting"*  
PROSPECTS OF DEVELOPMENT OF THE ACCOUNTING CYBER PARADIGM

*Olga Strelnikova, SPBU*  
INTERNAL AUDIT IN THE DIGITAL AGE AND ITS IMPACT ON BUSINESS PROCESSES TRANSPARENCY

## **ROUND TABLE: SYNERGY OF FINANCIAL AND NON-FINANCIAL REPORTING**

Room 77

**Chair:** *Olga Efimova, Financial University under the Government of the Russian Federation*

### **Discussants:**

*Olga Efimova, Financial University under the Government of the Russian Federation*  
NON-FINANCIAL REPORTING AS A TOOL FOR RATIONALE OF INVESTMENT AND FINANCIAL DECISIONS

*Vladimir Barilenko, Financial University under the Government of the Russian Federation*  
INFORMATION AND ANALYTICAL SUPPORT FOR FORMATION OF PUBLIC NON-FINANCIAL REPORTING

*Anatoliy Belousov, Galina Mikhailova, North-Caucasus Federal University*  
POSSIBILITIES OF TRANSFORMATION OF ACCOUNTING INFORMATION IN THE SYSTEM OF INTEGRATED REPORTING

*Tatiana Solovey, Natalia Spiridonova, Tatiana Sudova, SPBU*  
NON-FINANCIAL REPORTING: QUANTITATIVE AND QUALITATIVE ASPECTS

*Natal'ya Malinovskaya, Peoples' Friendship University of Russia, Financial University under the Government of the Russian Federation*  
IMPACT OF THE DEVELOPMENT OF INTEGRATED REPORTING CONCEPT ON PROFESSIONAL TRAINING IN THE FIELD OF ACCOUNTING

*Vladimir Shirobokov, Voronezh State Agricultural University n.a. Peter the Great*  
PROBLEMS OF DISCLOSURE OF FINANCIAL AND NON-FINANCIAL INDICATORS IN THE FINANCIAL STATEMENTS OF THE AGRICULTURAL ORGANIZATIONS

*Olga Eremeeva, Katanov State University of Khakassia*  
ACCOUNTING AND AUDITING FUTURE ENVIRONMENTAL EVENTS

*Nadezhda Babicheva, I. Gurtovaya, Voronezh State University*  
ACCOUNTING AND ANALYTICAL SUPPORT FOR THE CONTINUITY AND COMPETITIVENESS OF ENTREPRENEURIAL ACTIVITY

*Natalia Kamordzhanova, Aleksandra Selezneva, Saint Petersburg State University of Economics*  
NON-FINANCIAL REPORTING IN THE ERA OF THE DIGITAL ECONOMY



## ACCOUNTING HISTORY WORKSHOP: "WHY SHOULD WE STUDY THE HISTORY OF ACCOUNTING?"

Room 56

**Chair:** *Fernando Gutiérrez-Hidalgo, Professor, Pablo de Olavide University, Chief Editor of "De Computis Revista Española de Historia de la Contabilidad" (Spanish Journal of Accounting History)*

**Discussants:**

*Stefania Servalli, Professor, University of Bologna, Chief Editor of "Accounting and Culture"*

*Alan Sangster, Professor, University of Sussex*

*Massimo Sargiacomo, Professor, D'Annunzio University of Chieti-Pescara*

Working language: English

**Presenters:**

*Maria Ryabova, Lomonosov Moscow State University*

VOYAGE ACCOUNTS IN THE LEDGERS OF THE SORANZO FIRM (VENICE, 1406-1434)

*Marina Sidorova, Dmitry Nazarov, Financial University under the Government of the Russian Federation*

STANDARD COSTING: FIRST STEPS IN THE USSR (1930-1934)

*Olga Skrynskaya, Saint Petersburg Electrotechnical University*

FINANCIAL-STATEMENT ANALYSIS IN THE STATE BANK OF RUSSIA (1860-1917)

*Ayla Gusnieva, SPBU*

THE HISTORY OF NON-FINANCIAL REPORTING DEVELOPMENT IN RUSSIA

## PANEL 2: ISSUES ON ACCOUNTING EDUCATION, ETHICS AND PROFESSIONAL JUDGMENT IN ACCOUNTING

Room 78

**Chair:** *Irina Lvova, Saint Petersburg State University of Economics*

**Presenters:**

*Mihail Osipov, Irina Lvova, Saint Petersburg State University of Economics*

ACCOUNTING AS A TRAINING DISCIPLINE: ON THE MATERIALS OF DISCUSSIONS OF THE END OF THE NINETEENTH – BEGINNING OF THE TWENTIETH CENTURY

*Elena Abdalova, Saint Petersburg State University of Economics*

INDEPENDENT WORK OF STUDENTS: ACTUAL OF THE PAST

*Tatyana Kuzmina, Lyudmila Korabelnikova, Novosibirsk State University of Economics and Management*

PROFESSIONAL VALUES AND ETHICS IN ACCOUNTING EDUCATION AS A FACTOR IN INCREASING CONFIDENCE IN THE INSTITUTIONS OF ACCOUNTING AND AUDITING

*Yana Ustinova, Novosibirsk State University of Economics and Management*

THE FORMATION OF A NEW VISION OF THE CONCEPT OF ACCOUNTANT PROFESSIONAL JUDGMENT

*Elena Satalkina, Orenburg State University*

BORDERS OF THE ACCOUNTANTS' PROFESSIONAL JUDGMENT



*Natalia Potapova, Brest State Technical University*

PRINCIPLE OF ADEQUACY OF INFORMATION AS A FACTOR OF REDUCTION OF UNCERTAINTY IN THE FORMATION OF ACCOUNTANTS' PROFESSIONAL JUDGMENT

*Valiantsina Lemesh, Belarusian State Economic University*

PROBLEMS OF THE AUDITOR PROFESSION AND THE PROFESSIONAL EDUCATION

*Olga Volkova, HSE Campus in St. Petersburg*

ACCOUNTING AS AN ACADEMIC DISCIPLINE: INSTITUTES, PARADIGMS AND RESEARCH PROGRAMS

### **PANEL 3: CONCEPTUAL FRAMEWORK OF ACCOUNTING**

Room 94

**Chair:** *Vitaly Kovalev, SPBU*

Presenters:

*Valery Kovalev, Vitaly Kovalev, SPBU*

CONCEPTUAL FRAMEWORK OF ACCOUNTING: LOGIC, EXPERIENCE AND PROSPECTS OF DEVELOPMENT

*Viatcheslav Sokolov, St. Petersburg University of Economics*

PROBLEMS OF ACCOUNTING REFORM: RUSSIAN CONTEMPORARY EXPERIENCE

*Dmitry Pankov, Belarus State Economic University*

*Igor Matsiush, Polotsk State University*

THE BASIC PROVISIONS OF THE ACCOUNTING ANALYSIS OF ENTERPRISE MODERNIZATION WITHIN THE FRAMEWORK OF CONCEPTS OF FINANCIAL AND PHYSICAL SUPPORT OF CAPITAL

*Viktoria Priobrazhenskaya, Ministry of Finance of the Russian Federation*

INSTITUTIONALISM AND METHODOLOGY OF MODERN ACCOUNTING

*Anton Dmitriev, SPBU*

ACCOUNTING AND ECONOMIC THEORY: ATTEMPTS OF INTERACTION

*Mikhail Pyatov, SPBU*

PROFESSOR SOKOLOV'S "PARADOXES OF ACCOUNTING" AND REALITY OF MODERN INFORMATION AREA

*Anna Vysotskaya, Southern Federal University*

ACCOUNTING IN THE ERA OF THE FOURTH INDUSTRIAL REVOLUTION: THE IMPACT OF DIGITIZATION ON THE DEVELOPMENT OF ECONOMIC RELATIONS

**11:30-12:00** Coffee-break (Third Floor Hall)



12:00-14:00 Session 2

Round table	Panel 3	Panel 4	Panel 5	Panel 6
PROFESSIONAL STANDARDS AND ACCOUNTING EDUCATION	CONCEPTUAL FRAMEWORK OF ACCOUNTING	HISTORY OF ACCOUNTING	CURRENT ISSUES ON FINANCIAL REPORTING	MODERN AUDIT, TAXATION AND MANAGEMENT ACCOUNTING
<i>Room 77</i>	<i>Room 94</i>	<i>Room 93</i>	<i>Room 78</i>	<i>Room 56</i>

**ROUND TABLE: PROFESSIONAL STANDARDS AND ACCOUNTING EDUCATION**

Room 77

**Chair:**  
*Olga Kaverina, SPBU*

**Discussants:**

*Olga Kaverina, SPBU*  
ABOUT PROJECT OF PROFESSIONAL STANDARD «SPECIALIST IN MANAGEMENT ACCOUNTING»

*Bibigul Amanzholova, Elena Khomenko, Novosibirsk State Technical University*  
PROFESSIONAL COMPETENCES OF ECONOMISTS: PROBLEMS AND PROSPECTS OF THEIR FORMATION IN THE CONTEXT OF UNIVERSITIES INNOVATIVE DEVELOPMENT

*Svetlana Samusenko, Siberian State University*  
ACCOUNTING AS A SOCIAL SCIENCE

*Natalia Sokolova, Svetlana Karelskaia, SPBU*  
EXPERIENCE OF THE INTERNATIONAL ACCREDITATION OF THE EDUCATIONAL PROGRAMS OF ST.-PETERSBURG STATE UNIVERSITY AND ITS FOLLOW IMPLEMENTATION

*Dmitry Dementev, Novosibirsk State Technical University*  
THE PROFITABILITY OF BUSINESS AND ECONOMIC GROWTH

*Ekaterina Zuga, SPBU*  
PROFESSIONALIZATION IN ACCOUNTING

*Svetlana Bychkova, Svetlana Timoshenko, Saint-Petersburg State Agrarian University*  
ANALYSIS OF THE APPLICATION OF PROFESSIONAL STANDARDS IN THE EDUCATIONAL PROCESS

*Dina Badmaeva, Saint-Petersburg State Agrarian University*  
PROBLEMS OF TRAINING SPECIALISTS OF ACCOUNTING-ANALYTICAL PROFILE FOR AIC





### PANEL 3: CONCEPTUAL FRAMEWORK OF ACCOUNTING

Room 94

**Chair:** *Alexandr Shaposhnikov, Novosibirsk State University of Economics and Management*

**Presenters:**

*Pavel Baranov, Alexandr Shaposhnikov, Vera Ostapova*  
*Novosibirsk State University of Economics and Management*  
SOCIAL BACKGROUND OF ACCOUNTING AS AN ANCHOR OF ACCOUNTOLOGY  
IN THE SYSTEM OF SCIENTIFIC KNOWLEDGE

*Irina Golochalova, Viorel Tsurkanu, Moldova State University*  
NECESSARY AND UNDERPINNINGS OF THE MODEL OF ACCOUNTING OF INNOVATIVE ACTIVITY

*Elena Itygilova, East Siberia State University of Technology and Management*  
EVENTS OF ECONOMIC LIFE

*Alexey Ivanov, South Ural State University (national research university)*  
THE HISTORY OF PURCHASED GOODWILL SUBSEQUENT ACCOUNTING METHODOLOGY DEVELOPMENT:  
FROM THE SIMPLE SOLUTIONS OF THE XIX CENTURY TO THE PRESENT CRISIS

*Vladimir Kopytin, Southern Federal University*  
THE MODELING OF BUSINESS ACTIVITIES AND INTERNATIONAL FINANCIAL COMMUNICATIONS

*Olga Frolova, Nizhny Novgorod State University of Engineering and Economics*  
MODERN PROBLEMS OF ACCOUNTING DEVELOPMENT IN RUSSIA AND WAYS OF THEIR SOLUTION

*Maksim Tsepkov, Company Group CUSTIS*  
INTEGRATED REFLECTION OF THE BUSINESS AS RESOURCE FLOW PRESENTED ON THE ACCOUNTING  
DIAGRAM

**Discussants:**

*Irina Bochkareva, SPBU*  
RISK AS A CATEGORY OF ACCOUNTING

*Natalia Tkachuk, St. Petersburg University of Economics*  
ON THE TRADING OF PROFIT DISTRIBUTION

*Alexandr Cherkay, Moscow Aviation Institute (National Research University)*  
ABOUT CRISIS OF ACCOUNTING THEORY AND MODERN ECONOMY IN THE WORKS OF Y.V. SOKOLOV

### PANEL 4: HISTORY OF ACCOUNTING

Room 93

**Chair:** *Alan Sangster, University of Sussex*

**Presenters:**

*Massimo Sargiacomo, D'Annunzio University of Chieti–Pescara*  
THE HISTORY OF ITALIAN ACCOUNTANCY PROFESSION, 1861-1906



*Mikhail Kuter, Marina Gurskaya, Susanna Hathohu, Kuban State University*  
THE METHODOLOGICAL AND HISTORICAL ASPECTS OF THE ACCOUNTS CLASSIFICATION

*Tatiana Malkova, St. Petersburg University of Economics*  
THE LAST BALANCE SHEETS OF PEASANTS' LAND BANK

*Dmitry Nazarov, Marina Sidorova, Ekaterina Listopad, Financial University under the Government of the Russian Federation*  
IN THE ORIGINS OF TEACHING ACCOUNTING IN THE RUSSIAN HIGHER EDUCATION: AN ACTUAL STUDENT STEPAN USOV

*Irina Lvova, St. Petersburg University of Economics, Dina Lvova, SPBU*  
GOVERNMENT AS AN ACCOUNTING MENTOR: ON THE MATERIALS OF THE RUSSIAN LEGISLATION OF THE NINETEENTH – BEGINNING OF THE TWENTIETH CENTURY

*Artem Musaelyan, Kuban State University*  
THE FINANCIAL RESULT DETERMINATION IN THE SINGLE ENTRY IN THE COMPANIES OF ALBERTI DEL GIUDICE (1302–1329) AND FRANCESCO DATINI (1366)

**Discussants:**

*Svetlana Karelskaya, Tatiana Terenteva, SPBU*  
EVOLUTION OF FRENCH CHART OF ACCOUNTS

*Natalia Generalova, Natalia Sokolova, SPBU*  
ACTUAL HISTORY OF ACCOUNTING: ADOPTION OF IFRS STANDARDS IN RUSSIA

**PANEL 5: CURRENT ISSUES ON FINANCIAL REPORTING**

Room 78

**Chair:** *Lidia Kulikova, Kazan Federal University*

**Presenters:**

*Lidia Kulikova, Kazan Federal University*  
ISSUES ON IPSAS ADOPTION AT RUSSIAN UNIVERSITIES

*Mikhail Alexeev, Sergey Dudin, Novosibirsk State University of Economics and Management*  
THE DIRECTIONS OF FINANCIAL STATEMENTS MANIPULATION

*Oksana Temchenko, Igor Pustynick, Far Eastern Federal University*  
FALSIFICATION OF CORPORATE FINANCIAL STATEMENTS: PROBLEMS OF IDENTIFICATION AND DETECTION METHODS

*Igor Pustynick, Far Eastern Federal University*  
MECHANISM OF DETECTION OF EARNINGS MANAGEMENT USING FINANCIAL STATEMENTS

*Olga Ostrovskaya, St. Petersburg University of Economics*  
IFRS CONCEPT IN THE GLOBAL ECONOMY

*Tatiana Zhukova, Novosibirsk State Technical University*  
THE MODELING OF USEFUL FINANCIAL INFORMATION FOCUSED ON STAKEHOLDERS' EXPECTATIONS



*Vasily Bikov, SPBU*

LEGAL CASES OF NON-COMPLIANCE WITH THE ACCOUNTING STANDARDS IN THE RUSSIAN FEDERATION

**PANEL 6: MODERN AUDIT, TAXATION AND MANAGEMENT ACCOUNTING**

Room 56

**Chair:** *Vladimir Shirobokov, Voronezh State Agricultural University n.a. Peter the Great*

**Presenters:**

*Dmitry Litvinov, Vladimir Shirobokov,*

*Voronezh State Agricultural University n.a. Peter the Great*

ADAPTATION OF AUDIT TECHNIQUE IN RUSSIA TO INTERNATIONAL STANDARDS

*Liudmila Khoruzhiy, Yuriy Katkov, Russian State Agrarian University - Moscow Timiryazev Agricultural Academy*

MODEL OF INTERORGANIZATIONAL SYSTEM OF MANAGEMENT ACCOUNTING

IN THE AGRARIAN AND INDUSTRIAL COMPLEX ORGANIZATIONS

*Ruta Šeputytė, Kastytis Senkus, Rasa Subačienė, Vilnius University*

ANALYSIS AND COMPARISON OF IMPACT FOR APPLICATION OF VALUE ADDED TAX INCENTIVES TO COLLECTION OF STATE BUDGET INCOME IN THE BALTIC STATES

*Nina Ilysheva, Sergey Krylov, Ural Federal University*

THE ROLE OF INFORMATION TECHNOLOGIES IN USE OF THE BALANCED SCORECARD

*Nadezda Antonova, Kuban State University*

DUE DILIGENCE: ESTIMATION OF REVENUES OF AUDIT COMPANIES FROM SERVICES RENDERED IN THE RUSSIAN FEDERATION

*Taigib Musaev, Dagestan State University of National Economy*

THE CONCEPT OF THE DEVELOPMENT OF THE STRATEGIC AUDIT IN MODERN CONDITIONS

*Genrietta Soboleva, SPBU*

THE USE OF THE LARGE DATA METHOD FOR UNFAIR ACTIONS IN THE AUDIT OF FINANCIAL STATEMENTS

*Elena Chernookaya, Brest State Technical University*

FUNCTIONAL-VALUE APPROACH TO ACCOUNTING COSTS OF CONSTRUCTION

**14:00-15:00** Lunch (Third Floor Halls)

**15:30-17:00** Solemn meeting at the House of Scientists, dedicated to the memory of Yaroslav Sokolov (Dvortsovaya emb., 26, Oak Hall)

**15:30-17:00** Tour around the House of Scientists