



MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution
higher education
"Ural State University of Economics"
(USUE)

"APPROVED"
Rector of USUE




Y.P. Silin

10 January 2024

REGULATIONS

For the International Olympiad
"Use of IFRS in national regulation
accounting"

Ekaterinburg
2024

	<p style="text-align: center;">REGULATIONS for the International Olympiad “Use of IFRS in national accounting regulation”</p>	Edition 7
		page 2 of 9

1. General Provisions

1.1. These Regulations on the International Olympiad “Use of IFRS in National Accounting Regulation” (hereinafter referred to as the Regulations) regulate the procedure for organizing and conducting the International Olympiad “Use of IFRS in National Accounting Regulation” (hereinafter referred to as the Olympiad).

1.2. The Olympiad is held within the framework of the Congress of Economists and Financiers of the Eurasian Economic Youth Forum (hereinafter referred to as EEYF). The Internet address of the EEYF website is www.eurasia-forum.ru

1.3. Organizer of the Olympics:

Federal State Budgetary Educational Institution of Higher Education "Ural State University of Economics" (Ural State University of Economics), Department of Accounting and Auditing .

1.4. Co-organizers of the Competition:

Universities-organizers of foreign and regional EEYF platforms that have chosen this competition for implementation at their sites. The list of foreign and regional sites that have chosen this Competition is indicated on the Competition page of the Congress of Economists and Financiers of the EEYF website, as well as on the foreign/regional Sites themselves of the EEYF website

1.5. Olympic partners:

- JSC “Trust Technologies - Audit”;
- Ural branch of the Free Economic Society of Russia.

1.6. The purpose of the Olympiad is to attract students to scientific and practical research aimed at implementing the acquired knowledge in the learning process in the form of individual and team work, as well as creating conditions for discussion when discussing accounting problems, strengthening the prestige of the accounting and auditor professions.

1.7. Objectives of the Olympics:


- to develop among young people deep knowledge in the field of accounting and auditing;
- develop a creative and scientific approach to the study of patterns of development of modern theory and practice of accounting and auditing ;
- stimulate young people to new ideas, proposals, dialogue between countries and peoples.

2. Conditions for participation in the Olympics, Registration of participants

2.1. Teams of students from educational institutions of higher education in the field of study “Economics”, profiles: “Accounting, analysis and audit” are invited to participate in the Olympiad; “Finance and Credit”; “Taxes and Taxation” (hereinafter referred to as the Participants).

2.2. The number of team members is no more than 3 people; From participants who registered separately and passed the qualifying round, teams are compiled at the discretion of the Olympiad organizing committee and published on the Olympiad page of the EEYF website.

2.3. Applications for participation in the Olympiad are accepted through the registration system of the EEYF website (Appendix 1).

	<p style="text-align: center;">REGULATIONS for the International Olympiad “Use of IFRS in national accounting regulation”</p>	Edition 7
		page 3 of 9

2.3.1. When registering a team: one of the team members registers as “team captain”, indicating in the “topic of work” field the name of the team; the rest of the team members register as a “team member”, indicating the team name in the “topic of work” field.

2.3.2. When registering an individual participant: the participant registers as a “participant”, indicating in the “topic of work” field - no team.

2.4. Applications for participation are submitted within the deadline specified on the Olympiad page of the EEYF website.

2.5. There is no registration fee for participation in the Olympics. Expenses for accommodation of non-resident participants, food and transportation expenses for participation in the full-time stage of the Olympics are paid by the participants themselves or by sending organizations.

3. Stages and timing of the Olympics

3.1. The Olympics is an annual event. The specific dates for the Olympics, as well as its main stages, are established by order of the rector of the Ural State University of Economics (Ural State University of Economics).

3.2. The Olympics are held in three stages.

3.2.1. The first stage is registration of participants and verification of compliance with the requirements for participants in the Olympiad (Section 2 of these Regulations).

The first stage is carried out by the organizing committee of the Olympiad within the time frame established by the directorate of the Eurasian Economic Youth Forum and published on the EEYF website.

After registering on the EEYF website, the team captain, or an individual participant, is sent a login and password to the email address specified by him to access the specialized website of the Olympics.

3.1.2. The second stage is (qualifying round). It is carried out remotely, in the form of testing in accounting and IFRS, performed by participants on the specialized website of the Olympiad on the “Tests and Exams” page.

The test task completion time is 30 minutes. Number of questions – 15. Number of attempts to pass – 1.

After successfully passing the test, the team or individual participant is invited to take the final round at USUE.

Lists of Olympiad finalists, including lists of combined teams, are published on the Olympiad page of the EEYF website.

3.1.3. The third stage - (final round) is held in person at USUE, the winners and medalists of the Olympiad are determined.


Participation in the finals of the Olympiad is held in person at the USUE site.

4. Procedure for the finals and criteria for evaluating teams

4.1. The third (final) round of the Olympics includes:

4.1.1. Testing on financial accounting and IFRS. Number of questions – 20. Number of attempts to pass the test – 1.

The correctness of answers to test questions is assessed. 1 point is given for the correct answer to each question, the maximum number of points is 20.

	<p style="text-align: center;">REGULATIONS for the International Olympiad "Use of IFRS in national accounting regulation"</p>	Edition 7
		page 4 of 9

4.1.2. Solving problems in the disciplines "Accounting financial accounting", "Accounting financial reporting", "International standards of accounting and financial reporting".

The correctness of the classification of income, expenses, cash flows and other objects of accounting and reporting, the correctness of calculations of indicators by type of activity and the organization as a whole, and the control of indicators are assessed. The maximum number of points is 20.

4.1.3. Creative team competition (team presentation):

- teams must come up with a name, motto and choose a captain;
- form of performance: poems, songs, miniatures, dramatizations, etc., related to student life, the study of economic disciplines, internships, sessions, employment, etc. of persons studying accounting, economic analysis and auditing.

Originality, creativity, and ability to communicate with an audience are assessed. The maximum number of points is 10.

4.2. Each team member performs testing independently; The team as a whole is assessed based on practical problem solving and participation in a creative competition.

4.3. In the final protocol, the points for completing individual tasks by team members and for the team task are summed up. Based on the sum of points, the expert commission determines the winner and medalists of the Olympics.

4.4. If the number of points scored by the participants in the Olympiad is equal, the decision to recognize the winner and medalists of the Olympiad is made at the discretion of the expert commission.

5. Winner's reward ceremony

5.1. Based on the results of the final round, the winning team and Olympic medal teams are determined. All team members are awarded Diplomas of 1st, 2nd, 3rd degree and orders for 1st, 2nd, and 3rd place, respectively.

All participants in the final round receive Olympic finalist certificates.


5.2. Winners and medalists of the Olympiad are awarded cash prizes within the framework of the Olympiad prize fund, established by order of the USUE Rector and in accordance with the protocol of the Olympiad expert commission.

Cash prizes (including payment of income tax) are transferred by the Competition organizer within 1.5 months to the personal accounts of winners and prize-winners using the details provided to the Competition coordinator, subject to the provision of copies (scans) of the following documents:

- printout from the bank's personal account: bank details and personal account number for transferring money;
- a copy of the passport page 1, 2 and page with registration;
- a copy of the TIN or a printout of the TIN data from the website.

Cash prizes for foreign participants participating in the finals in person are issued at the USUE cash desk on the day of the award.

6. Managing the Olympics

	<p style="text-align: center;">REGULATIONS for the International Olympiad "Use of IFRS in national accounting regulation"</p>	Edition 7
		page 5 of 9

6.1. The Olympiad is managed by the EEYF Directorate and the Olympiad Organizing Committee.

6.2. To organize and conduct the Olympiad, an Organizing Committee is formed, approved by order of the rector of USUE. The Organizing Committee includes:

- Chairman of the EEYF;
- co-chairman of the EEYF;

Members of the organizing committee:

- scientific director of the Olympics;
- coordinator(s) of the Olympics;
- Chairman and members of the Olympic expert commission;
- representatives of organizations - partners of the Olympics,
- Secretary of the Olympics.

6.3. The Organizing Committee provides general management of the organization and conduct of the Olympics.

6.3.1. Chairman of the organizing committee:

- approves the Regulations on the Olympics, signs the order on holding the Olympics and the composition of the organizing committee of the Olympics, the order on the composition of the expert commission;

- carries out general management of the organization and conduct of EEYF events, within the framework of which the Olympiad is held.

6.3.2. Co-chairman of the organizing committee:

- carries out direct management of the organization and conduct of the EEYF, together with the scientific director of the Olympiad, forms the composition of the expert commission of the Olympiad.

6.3.3. An expert commission is created to conduct an expert assessment of the teams.

The chairman of the expert commission of the Olympiad is the director of the EEYF Congress, where the Olympiad is taking place. The expert commission includes highly qualified representatives of the scientific and business community; Russian and foreign experts in the field of accounting, economic analysis and audit from higher educational institutions of the Russian Federation, countries of the near and far abroad, academic science, audit companies; business practitioners. More than half of the members of the expert commission must be representatives of third-party organizations.

All decisions of the expert commissions are recorded and signed by the chairman (co-chairman), secretary and members of the expert commission (Appendix 2).


6.3.4. Scientific director of the Olympics:

- prepares a draft Regulation on the Competition and submits it to the rector for approval, prepares changes and additions to it;

- is a co-chairman of the Olympic expert commission;
- selects the composition of the Olympic expert commission;
- approves the assignments for the Olympiad participants from the chairman of the expert commission.

6.3.5. Competition Coordinator(s):

- ensures the invitation of members of the Olympiad expert commission;
- organizes the distribution of information letters to educational, research and scientific organizations of the Russian Federation and foreign countries;

	<p style="text-align: center;">REGULATIONS for the International Olympiad "Use of IFRS in national accounting regulation"</p>	Edition 7
		page 6 of 9

- ensures the operation of a specialized website for the Olympic qualifying round;
- organizes the final and the work of the expert commission during the final of the Olympiad;
- organizes the registration of diplomas and awarding of the winners and prize-winners of the Olympics;
- compiles a report on the Olympics.

6.4. Information on the composition of the organizing committee and expert commission of the Olympiad is published annually on the Olympiad page of the EEYF website.

7. Coordinates of the Olympic Organizing Committee

Organizer of the Olympiad: Federal State Budgetary Educational Institution of Higher Education "Ural State University of Economics" (Ural State University of Economics)

Address: 620144. Ekaterinburg, st. March 8/Narodnaya Volya, 62/45

Tel.: (343) 257-91-40, fax: (343) 257-71-47

Official website of the organizer: www.usue.ru

Official website of the Competition and the Eurasian Economic Youth Forum (EEYF): www.eurasia-forum.ru

USUE division responsible for hosting the Olympics: Department of Accounting and Auditing.

Contact details of the Olympiad coordinators are indicated on the Olympiad page of the EEYF website.

PARTICIPANT APPLICATION
International Olympiad
"Use of IFRS in national accounting regulation"*


I ask you to take part in the International Olympiad "Use of IFRS in national accounting regulation". I provide the following information about myself:

<i>Team captain/ a member of the team/ participant</i>	Surname	
	Name	
	Surname	
	Date of Birth	
	Place of work/study	
	Position/group, course	
	Faculty	
	Department	
	Specialty, specialization	
	Address (with postal code)	
	contact number	
	e-mail	
	Team name/team motto	
<i>Scientific director</i>	Surname	
	Name	
	Surname	
	University (organization)	
	contact number	
	e-mail	

* The application is submitted in the form of filling out the participant's registration form on the specialized website of the EEYF

The team captain is registered as "captain" and in the registration form in the "topic of work" section indicates the team name/team motto. The rest of the team members are registered as team members, indicating in the "topic of work" the team name/team motto.

When registering an individual participant: the participant registers as a "participant", indicating in the "topic of work" field - no team.

	REGULATIONS for the International Olympiad “Use of IFRS in national accounting regulation”	Edition 7
		page 8 of 9

Appendix 2

**PROTOCOL OF THE MEETING OF THE EXPERT
COMMISSION**

on determining the winners and prize-winners of the International Olympiad
“Use of IFRS in national accounting regulation”

_____ No. _____
Ekaterinburg

Composition of the expert commission:

Chairman of the expert commission:

FULL NAME. - job title

Co-chairman of the expert commission:

FULL NAME. - job title

Members of the expert commission:

FULL NAME. - job title

Agenda for the meeting of the expert commission:

Determination of winners and prize-winners of the International Olympiad “Use of IFRS in national accounting regulation” within the framework of the final (final) stage.

Based on the results of the qualifying round of the International Olympiad “Use of IFRS in national accounting regulation” _____ participating teams were admitted to the finals.

Having assessed the submitted scientific works, the commission decided:

1. Set the following scores for the participating teams:

Table 1 – Average scores of participating teams


No. teams	FULL NAME. team members	Name of university, organization	Number of points scored

2. In accordance with the points scored, assign the following award documents to each competitor at the final (final) stage of the Olympiad:

Table 2 – Award documents of participants

No. p/p	FULL NAME. team members	Name of university, organization	Type of award document cash prize size With breakdown for each team member

3. Recognize as the winner

	<p style="text-align: center;">REGULATIONS for the International Olympiad “Use of IFRS in national accounting regulation”</p>	Edition 7
		page 9 of 9

International Olympiad
“Use of IFRS in national accounting regulation”

(team name)

(Full names of team members)

Recognized as a winner (II place)
International Olympiad
“Use of IFRS in national accounting regulation”

(team name)

(Full names of team members)

Recognized as a winner (III place)
International Olympiad
“Use of IFRS in national accounting regulation”

(team name)

(Full names of team members)

Chairman of the expert commission

_____ / Full name
Signature

Co-chairman of the expert commission

_____ / Full name
Signature

Member of the expert commission

_____ / FULL NAME.
Signature

Secretary

_____ / Full name
Signature

The regulations on the competition are introduced:

Competition director


I.E. Vlasova

Approved:

Vice-Rector for Social Affairs
and Youth Policy, co-chairman


R.V. Krasnov

Vice-rector for the scientific work


V.E. Kovalev

The head of the Legal department


M.I. Brill

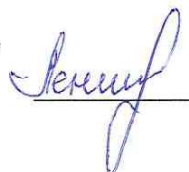
Director of the Congress of Economists and Financiers,
director of IEaF


E.B. Dvoryadkina


Coordinator of Congress of Economists and Financiers,
vice-director of IEaF


M.Y. Spichkin

Coordinator of Congress of Economists and Financiers,
Head specialist of IEaF


Y.I. Lenisheva

Leading economist of the DSRR,
coordinator for the EEYF


O.L. Korabelshchikova



Секретарь
научно-исследовательского отдела
Российской Академии наук