

Ministry of Agriculture of the Republic of Kazakhstan

S.Seifullin Kazakh Agrotechnical University



Curriculum (Syllabus)

Discipline: **Introduction to International Financial Reporting Standards (IFRS)**
Educational program: **B045 Audit and taxation**
Specialty: **“Accounting and Audit”**

The work program of the discipline (syllabus) “Introduction to International Financial Reporting Standards (IFRS)” is drawn up in accordance with the educational program approved at the meeting of the Academic Council of the University Protocol No. 19 of 06/28/2018 and in accordance with the specialty work curriculum 5B050800 “Accounting and Auditing”, approved on 30 of May 2020, Protocol No.15.

Considered at a meeting of the Department of Accounting and Auditing in 12/ 06/ 2020, protocol №12.

Head of Department



A. Baidakov

The Curriculum (Syllabus) has been recommended by Methodical Commission of Economics Faculty, 19/ 06/ 2020, protocol №13

Head of the Commission *S. Daripbayeva* S. Daripbayeva

1 Instructor information

Lecturer – Ainur Bulasheva, Candidate of Economic Sciences, Senior Lecturer,
Department: Accounting and Auditing, tel.: 39 -55-07.

Room: 1411

Time: in accordance with the schedule at the department

Classes are held according to the approved schedule using distance technologies in «online» and «offline» modes.

2 Discipline information

Module - Theory and practice of audit -3221 VMSAM

The type of module - the basic discipline

Number of credits of discipline 5 ESTS

Academic time allocation

Weeks of semester	1	2	3	4	5	6	7	8	9	10	Total
Lectures	2	2	2	2	2	2	2	2	2	2	20
Practical studies	3	3	3	3	3	3	3	3	3	3	30
IWST	2	2	2	2	2	2	2	2	2	2	20
IWS	8	8	8	8	8	8	8	8	8	8	80
Total	15	15	15	15	15	15	15	15	15	15	150

3. Prerequisites:

"Financial Accounting (basic course)" (To study this course, the student must have a basic knowledge of the field of economic theory, microeconomics, mathematics for economists, statistics, informatics, marketing, management, accounting, financial accounting and analysis.)

4. Postrequisites:

"Advanced Management Accounting", "Corporate Finance" (master the terminology of international financial reporting standards; to know the main provisions of IFRS; be able to generate accounting and analytical information necessary for reflection in the financial statements of the company).

5 Brief Description of the Course

5.1 The purpose of teaching discipline

The purpose of teaching the discipline is to disclose the theoretical presentation of standards and their practical application in the methodology of accounting in accordance with IFRS.

5.2 The objectives of studying discipline

The tasks of studying this discipline are that the student must:

- master the theoretical foundations of IFRS by their methods and methods;
- to have an idea of the content, goals, objectives and scope of the standards;
- master the terminology of international financial reporting standards;
- to know the main provisions of IFRS;
- be able to generate accounting and analytical information necessary for reflection in the financial statements of the company.

5.3 Learning outcomes of discipline.

- A. know: the theoretical basis of natural science (social, humanitarian,

economic) disciplines that contribute to the formation of a highly educated person with a broad outlook and a culture of thinking; theoretical foundations of economics, management, marketing, finance, etc .; goals and methods of state regulation of the economy, the role of the public sector in the economy; social and ethical values, based on public opinion, traditions, customs, social norms, norms of business ethics and comply with them; bases of the legal system and legislation of Kazakhstan; trends in the social development of society;

- B. be able to: adequately navigate in various social situations; to focus on generally accepted social and ethical values in their professional activities; able to work in a team, correctly defend their point of view, offer new solutions; to find compromises, to correlate one's opinion with the opinion of the collective; seek professional and personal growth; use information technology in the field of professional activity; master the skills: dealing with modern technology, acquiring new knowledge necessary for daily professional work and continuing education in the Master's program; economic and organizational decision-making in the uncertainty and risk.
- C. know: the main provisions of IFRS and their characteristics; the theory and practice of introduction and use by their domestic and foreign companies;
- D. be able to: use the acquired knowledge of the subject in practice and focus on the IFRS methodology for the purpose of transparent accounting of the activities of companies, organizations and firms in accordance with the regulatory and legislative framework of the Republic of Kazakhstan; master the skills: application of IFRS methods in companies, organizations and firms, as well as skills in working with analytical procedures and forecasting methods.
- E. Economic and organizational-managerial competencies: to be competent both in the theoretical aspects and directions of IFRS, and in the field of their practical application in various companies, firms and organizations.

Competencies	Descriptors - the main signs of the development of competence (indicators of achievement)
1) the ability to apply various accounting techniques, organize and manage accounting and analytical and control units (team) of business entities based on compliance with the ethical principles of accountants and auditors;	defines the main regulatory documents for the presentation of financial statements in accordance with IFRS;
2) the ability to compare, formulate, analyze, defend their point of view on the basis of reliable arguments and facts, use their own professional judgment on the example of specific practical situations;	Evaluates accounting objects in accordance with the requirements of IFRS;
3) the ability to self-development, personal growth, manifestation of initiative and leadership qualities.	clarifies accounting requirements in accordance with IFRS.

5.4 Summary of discipline modules

The discipline consists of two logically connected parts (modules):

The first module - “Conceptual framework” - reveals the concept, role and purpose of international financial reporting standards.

The second module, “Accounting in accordance with IFRS”, covers topics related to asset accounting in accordance with international financial reporting standards.

6 Discipline Contents

6.1 List of lecture classes

Module	Name of topics	Capacity in hours	Literature	Week
1. Conceptual framework	International Financial Reporting Standards’ definition (IFRS), IFRS Foundation and its structure	2	1-3, online 1,2,6,7	1
	Setting IFRS Standards by IASB	2	1-3, online 1,2,6,7	2
	Use of IFRS Standards around the world by jurisdictions	2	1-3, online 5	3
	The Conceptual Framework for Financial Reporting	2	1-3, online 1,2,7,8	4
	IFRS Standards and IFRIC Interpretations, IFRS for SMEs Standard	2	1-3, online 4	5
2. Accounting according to IFRS	IFRS Taxonomy	2	1-3, online 1, 9	6
	IFRS (IAS 2) Inventories	2	1-3, online 1,2,3,7	7
	IFRS (IAS 16) Property, Plant and Equipment	2	1-3, online 1,2,3,7	8
	IFRS (IAS 7) Statement of Cash Flows	2	1-3, online 1,2,3,7	9
	IFRS (IAS 1) Presentation of Financial Statements	2	1-3, online 1,2,3,7	10
	Total	20		

6.2 List of laboratory and practical classes

Module	Name of topics	Practice tasks, Purpose and content	Capacity in hours	Literature	Week	Current control, 0/100
1. Conceptual framework	International Financial Reporting Standards’ definition (IFRS), IFRS Foundation and its structure	To introduce mission of IASB (International Accounting Standards Board) and learn the	3	1-3, online 1,2,6,7	1	0/100

		structure of IFRS Foundation.				
	Setting IFRS Standards by IASB	To know the process of IFRS development and Interpretations Committee process	3	1-3, online 1,2,6,7	2	0/100
	Use of IFRS Standards around the world by jurisdictions	To learn benefits of IFRS Standards, to learn about experience of adopting jurisdictions and progress towards global standards.	3	1-3, online 5	3	0/100
	The Conceptual Framework for Financial Reporting	to know what is the Conceptual Framework for Financial Reporting and its function	3	1-3, online 1,2,7,8	4	0/100
	IFRS Standards and IFRIC Interpretations, IFRS for SMEs Standard	To introduce with the list of IFRS Standards, to review translation in Kazakh or Russian language, to learn about the IFRS for SMEs Standard.	3	1-3, online 4	5	0/100
2. Accounting according to IFRS	IFRS Taxonomy	To learn IFRS Taxonomy definition, its benefits and development.	3	1-3, online 1, 9	6	0/100
	IFRS (IAS 2) Inventories	To provide guidance for IAS 2 Inventories, to provide guidance on the cost formulas that are used to assign costs to inventories.	3	1-3, online 1,2,3,7	7	0/100
	IFRS (IAS 16) Property, Plant and Equipment	To provide guidance for IAS 16, Recognition of Property, Plant and Equipment	3	1-3, online 1,2,3,7	8	0/100

	IFRS (IAS 7) Statement of Cash Flows	To learn how to present information in a statement of cash flows and to learn how an entity's cash and cash equivalents changed during the period.	3	1-3, online 1,2,3,7	9	0/100
	IFRS (IAS 1) Presentation of Financial Statements	To learn requirements for the presentation of financial statements, to know guidelines for their structure and minimum requirements for their content	3	1-3, online 1,2,3,7	10	0/100
	Total		30			

6.3 Evaluation criteria for practical exercises

Assessment	Criterion
95-100	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, which is manifested in the free handling of concepts, the ability to distinguish its essential and non-essential features, cause and effect relationships. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is formulated in terms of science, stated in the literary language, logical, demonstrative, demonstrates the authors' position of students.
90-94	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, the main provisions of the topic are clearly disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena revealed. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is stated in literary language in terms of science. Deficiencies in the definition of concepts may be made, corrected by the student on his own in the process of answering.
85-89	- when the students are given a complete, detailed answer to the question posed, the main provisions of the topic are clearly revealed in the answer, a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena that are revealed are traced. The answer is stated

	in literary language in terms of science. The answer made mistakes corrected by the student with the help of a teacher.
80-84	- in the case when a complete, detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in literary language in terms of science. Mistakes or minor errors may be made, corrected by the student with the help of a teacher.
75-79	- in the case when a detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in terms of science. However, minor errors or omissions were made, corrected by the student using leading questions.
70-74	- when a complete but insufficiently consistent answer is given to the question posed, but the ability to distinguish essential and non-essential features and cause-effect relationships is shown. The answer is logical and stated in terms of science. 1-2 errors can be made in determining the basic concepts that the student found it difficult to fix on his own.
65-69	- is put in the case when an insufficiently complete and insufficiently detailed answer is given. The logic and sequence of presentation have violations. Errors were made in the disclosure of concepts and in the use of terms. The student is not able to independently identify the essential and non-essential features and cause-effect relationships. The student can concretize the generalized knowledge, proving by examples their basic provisions only with the help of a teacher. Speech design requires amendments, corrections.
60-64	- is put in the case when an incomplete answer is given, the logic, and the sequence of presentation have significant violations. Gross errors were made in determining the essence of the concepts, theories, and phenomena disclosed, due to the student's misunderstanding of their essential and non-essential features and relationships. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown. Speech design requires amendments, corrections.
55-59	- is put in the case when an incomplete answer is given. Present inconsistency of presentation. The teacher finds it difficult to prove. A lot of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena. There are no conclusions in the answer. Speech is illiterate. When answering additional questions, the Teacher begins to realize the existence of a connection between knowledge only after the prompting of the teacher.
50-54	- is put in the case when an incomplete answer is given, which is scattered knowledge on the topic of the issue with significant errors in the definitions. Fragmentation, inconsistency of presentation are present. The teacher does not realize the connection of this concept, theory, phenomenon with other objects of the module (discipline). There are no

	conclusions, concretization and evidence of the presentation. Illiterate speech. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question posed, but also to other questions on each topic of the discipline.
25-49	- set if the student has discovered gaps in knowledge of the main material provided for by the program, has not mastered more than half of the module (discipline) program, made fundamental mistakes in the answers, failed to complete independent tasks provided for by the current control forms, did not work through all the basic literature, provided by the program.
0-24	- exposed to the student who does not know a significant part of the material, makes significant mistakes, uncertainly, with large

6.4 the Schedule of the implementation and delivery of self-study tasks

Module	Name of topics	Practice tasks, Purpose and content	Literature	Control Form	Deadline for assignment	Current control, 50/100
1	2	3	4	5	6	7
1. Conceptual framework	International Financial Reporting Standards' definition (IFRS), IFRS Foundation and its structure	To introduce mission of IASB (International Accounting Standards Board) and learn the structure of IFRS Foundation.	1-3, online 1,2,6,7	testing, answering questions, problem solving, exercise, note-taking, summaries	1 week	0-100
	Setting IFRS Standards by IASB	To know the process of IFRS development and Interpretations Committee process	1-3, online 1,2,6,7	testing, answering questions, problem solving, exercise, note-taking, summaries	2 week	0-100
	Use of IFRS Standards around the world by jurisdictions	To learn benefits of IFRS Standards, to learn about experience of adopting jurisdictions and progress towards global standards.	1-3, online 5	testing, answering questions, problem solving, exercise, note-taking, summaries	3 week	0-100

	The Conceptual Framework for Financial Reporting	to know what is the Conceptual Framework for Financial Reporting and its function	1-3, online 1,2,7,8	testing, answering questions, problem solving, exercise, note-taking, summaries	4 week	0-100
	IFRS Standards and IFRIC Interpretations, IFRS for SMEs Standard	To introduce with the list of IFRS Standards, to review translation in Kazakh or Russian language, to learn about the IFRS for SMEs Standard.	1-3, online 4	testing, answering questions, problem solving, exercise, note-taking, summaries	5 week	0-100
2. Accounting according to IFRS	IFRS Taxonomy	To learn IFRS Taxonomy definition, its benefits and development.	1-3, online 1, 9	testing, answering questions, problem solving, exercise, note-taking, summaries	6 week	0-100
	IFRS (IAS 2) Inventories	To provide guidance for IAS 2 Inventories, to provide guidance on the cost formulas that are used to assign costs to inventories.	1-3, online 1,2,3,7	testing, answering questions, problem solving, exercise, note-taking, summaries	7 week	0-100
	IFRS (IAS 16) Property, Plant and Equipment	To provide guidance for IAS 16, Recognition of Property, Plant and Equipment	1-3, online 1,2,3,7	testing, answering questions, problem solving, exercise, note-taking, summaries	8 week	0-100

	IFRS (IAS 7) Statement of Cash Flows	To learn how to present information in a statement of cash flows and to learn how an entity's cash and cash equivalents changed during the period.	1-3, online 1,2,3,7	testing, answering questions, problem solving, exercise, note-taking, summaries	9 week	0-100
	IFRS (IAS 1) Presentation of Financial Statements	To learn requirements for the presentation of financial statements, to know guidelines for their structure and minimum requirements for their content	1-3, online 1,2,3,7	testing, answering questions, problem solving, exercise, note-taking, summaries	10 week	0-100

6.5 Criteria for the assessment of IWS tasks

Assessment	Criterion
95-100	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, which is manifested in the free handling of concepts, the ability to distinguish its essential and non-essential features, cause and effect relationships. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is formulated in terms of science, stated in the literary language, logical, demonstrative, demonstrates the authors' position of students.
90-94	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, the main provisions of the topic are clearly disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena revealed. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is stated in literary language in terms of science. Deficiencies in the definition of concepts may be made, corrected by the student on his own in the process of answering.
85-89	- when the students are given a complete, detailed answer to the question posed, the main provisions of the topic are clearly revealed in the answer, a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena that are revealed are traced. The answer is stated

	in literary language in terms of science. The answer made mistakes corrected by the student with the help of a teacher.
80-84	- in the case when a complete, detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in literary language in terms of science. Mistakes or minor errors may be made, corrected by the student with the help of a teacher.
75-79	- in the case when a detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in terms of science. However, minor errors or omissions were made, corrected by the student using leading questions.
70-74	- when a complete but insufficiently consistent answer is given to the question posed, but the ability to distinguish essential and non-essential features and cause-effect relationships is shown. The answer is logical and stated in terms of science. 1-2 errors can be made in determining the basic concepts that the student found it difficult to fix on his own.
65-69	- is put in the case when an insufficiently complete and insufficiently detailed answer is given. The logic and sequence of presentation have violations. Errors were made in the disclosure of concepts and in the use of terms. The student is not able to independently identify the essential and non-essential features and cause-effect relationships. The student can concretize the generalized knowledge, proving by examples their basic provisions only with the help of a teacher. Speech design requires amendments, corrections.
60-64	- is put in the case when an incomplete answer is given, the logic, and the sequence of presentation have significant violations. Gross errors were made in determining the essence of the concepts, theories, and phenomena disclosed, due to the student's misunderstanding of their essential and non-essential features and relationships. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown. Speech design requires amendments, corrections.
55-59	- is put in the case when an incomplete answer is given. Present inconsistency of presentation. The teacher finds it difficult to prove. A lot of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena. There are no conclusions in the answer. Speech is illiterate. When answering additional questions, the Teacher begins to realize the existence of a connection between knowledge only after the prompting of the teacher.
50-54	- is put in the case when an incomplete answer is given, which is scattered knowledge on the topic of the issue with significant errors in the definitions. Fragmentation, inconsistency of presentation are present. The teacher does not realize the connection of this concept, theory, phenomenon with other objects of the module (discipline). There are no

	conclusions, concretization and evidence of the presentation. Illiterate speech. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question posed, but also to other questions on each topic of the discipline.
25-49	- set if the student has discovered gaps in knowledge of the main material provided for by the program, has not mastered more than half of the module (discipline) program, made fundamental mistakes in the answers, failed to complete independent tasks provided for by the current control forms, did not work through all the basic literature, provided by the program.
0-24	- exposed to the student who does not know a significant part of the material, makes significant mistakes, uncertainly, with large

7. Main forms and methods of training

Independent work is the most productive form of educational and cognitive activity of the student during the period of study.

To implement creative abilities and deepen the discipline, the following types of independent work are provided: 1) current and 2) creative problem-oriented.

The current independent work is aimed at deepening and consolidating the student's knowledge, developing practical skills and includes:

work with the lecture material, search and review of literature and electronic sources of information on the individual problem of the course;

- doing homework, home control work;
- Leading independent work;
- preparation for practical and seminar classes;
- Preparation for the control work and the colloquium, for the exam.

Creative independent work includes:

- search, analysis, structuring and presentation of information;
- research work and participation in scientific student conferences, seminars and olympiads;
- the analysis of scientific publications according to a topic predetermined by the teacher;
- public speech in the classroom with a report and organization of a discussion of the thoroughly studied material in the field of student's research interests

Online work includes:

- doing online tests
- answering questions online using various educational sources
- solving problems in Platonus
- doing exercises in Platonus
- note-taking using slides and videos
- writing summaries on online lectures

8. References

8.1 Main literature:

1. Burton, F. Greg. International Financial Reporting Standards : a Framework-Based Perspective / F. G. Burton, E. K. Jermakowicz. - New York : Routledge, 2015.

2. Doupnik, T. International Accounting: tutorial / T. Doupnik, H. Perera. - Third Edition. - New York :McGraw Hill, 2012.
3. J. R. Williams. Financial & Managerial Accounting/ New York : McGraw-Hill Company, 2012.

8.2 Additional literature

1. J. Hoggett. Accounting / J. Hoggett [et al.]. - Milton : John Wiley & Sons Australia,Ltd., 2015.

8.3 ONLINE REFERENCES

1. <https://www.ifrs.org/> - IFRS Foundation
2. <https://www.youtube.com/user/IFRSFoundation> - IFRS Foundation videos
3. <https://www.ifrs.org/issued-standards/list-of-standards/> - IFRS Standards
4. <https://www.ifrs.org/issued-standards/ifrs-for-smes/> - IFRS for SMEs
5. <https://www.ifrs.org/use-around-the-world/use-of-ifrs-standards-by-jurisdiction/> Use of IFRS by jurisdictions
6. <https://www.ifrsbox.com/> - Let's Learn IFRS Fast!
7. <https://www.youtube.com/channel/UCJUKkYNWhYG0ClYaU7qnpsQ> - Silvia M. (of IFRSbox)
8. <https://www.ifrs.org/issued-standards/list-of-standards/conceptual-framework/> Conceptual Framework for Financial Reporting
9. <https://www.ifrs.org/issued-standards/ifrs-taxonomy/> IFRS Taxonomy

9. Course policy

1. The organization of the educational process using distance learning technologies provides for conducting training courses in «online» and «offline» modes and is carried out in accordance with the established training load, educational programs, with a working curriculum and lesson schedule; Training sessions in "offline" mode provide for the process of educational interaction, in which the teacher and student communicate asynchronously, ie through their own AIS platform "PLATONUS", SDL "MOODLE", and their internal chat and forum communication services. Training sessions in "online" mode include the process of training interaction in real time: video conferencing (Zoom, Hangouts, etc.).
2. Students master the educational material of the disciplines (lectures, laboratory, practical, seminar and other types of classes) using the university's automated information systems (Platonus, moodle, Unihab automated written verification system) and online platforms, including Zoom, or using other publicly accessible platforms through the Internet, while being outside the university.
3. Before the start of the trimester, students should learn how to use distance learning technologies and when registering for an online lesson, fill out all sections: last name, first name, group, course, specialty, put their photo in profile. Students must create a workplace in advance (turn off extraneous sounds, do not allow unauthorized persons). Students must follow the dress code and look tidy.
4. Classes are held strictly on schedule, being late, skipping lessons, leaving online classes are not allowed. Class attendance is recorded and monitored daily. During classes, the sound can be turned off (on) by the organizer, if the teacher asks a question, you can answer by raising your hand using a special function on the computer. Questions that arise during classes can be asked in the chat.

5. Current control of students is carried out in accordance with the working curriculum of the discipline (syllabus) and grades are put in electronic journals in AIS Platonus via online resources in online mode in accordance with the QMS "Control of knowledge and conducting final examination " and instructions for filling out the electronic journal and student performance in AIS Platonus " which are placed in the EDMC "ARTA".
6. Responsibility for the timely completion of teachers' assignments in disciplines using DOT in online mode is held by students. If there is no possibility of DOT training, the student is obliged to inform his curator/adviser/head of the department/dean of the faculty through any means of communication.
7. Instructions for the use of DLT in NJSC "S.Seifullin KATU " are placed in the " Announcements " section of AIS" Platonus " and SDL "Moodle " as well as in the " DLT "section of the EDMC "Arta".

10. Information on assessment of knowledge

The study of discipline presupposes a close interaction of the following forms of instruction: lectures, practical classes, independent work. Lectures disclose the main theoretical aspects of organization and accounting. Practical classes consolidate the knowledge gained at lectures and develop skills of organization and accounting. Particular attention is paid to the development of the skills and habits necessary for accounting in specific situations, close to real economic conditions. In the course of independent work, students repeat the material they have passed, and also consolidate practical skills by fulfilling individual assignments issued by the teacher

11. Policy of grading

The scale of assessment of student learning

Based on letter system	Digital equivalent scores	Percentage scores	Based on the traditional system
A	4.0	95-100	excellent
A-	3.67	90-94	
B+	3.33	85-89	good
B	3.0	80-84	
B-	2.67	75-79	
C+	2.33	70-74	satisfactorily
C	2.0	65-69	
C-	1.67	60-64	
D+	1.33	55-59	
D-	1.0	50-54	
FX	0,5	25-49	unsatisfactorily
F	0	0-24	

Associate Professor

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Bulasheva A.A.