


**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES  
FACULTY OF ECONOMICS  
Department of Accounting and Taxation**



**"CONFIRMED"**  
Dean of the Faculty of Agrarian Management  
Anatolii OSTAPCHUK  
Protocol №10 dated May 30, 2023

**"APPROVED"**  
at the meeting of  
the department of Accounting and Taxation  
Head of Department  
  
Liubov GUTSALENKO  
Protocol №9 dated April 10, 2023

**"REVIEWED"**  
Program Coordinator  Vitalii LUTSIK

**PROGRAM OF THE COURSE**  
**ACCOUNTING**  
(name of academic discipline)

preparation of ED Bachelor  
specialty 073 "Management"  
Educational program "Management"

Developer: PhD in Economics, associate professor Olena KOLESNIKOVA

Kyiv - 2023

## 1. Description of the course

### Accounting (name)

Field of knowledge, specialty, educational degree (ED)	
Field of knowledge	Management and administration
Specialty	073 “Management”
Educational program	“Management”
Educational degree	Bachelor's
Description of educational discipline	
Type	Compulsory
Total number of hours	120
Number of ECTS credits	4
Number of content modules	2
Course project (work) (if applicable)	-
Form of assessment	Exam
Indicators of the course for full-time form of study	
	full-time education
Course (year of study)	2-nd
Semester	4
Lecture classes	15 hours
Practical classes	30 hours
Independent work	75 hr.
Number of weekly classroom hours for the full-time form of study	3 hours

## 2. Purpose, objectives, and competencies of the course

**The purpose** of this course "**Accounting**" is forming of the system of theoretical knowledge and practical skills from the accounting of financially-economic operations of all industries of national economy.

Course **objectives** is:

- study of methods and rational organization of accounting in enterprises on the basis of progressive forms use and national standards;
- acquisition of skills of processing and use of accounting information in management.

### **Acquisition of competencies:**

***Integral competence*** (IC): Ability to solve complex specialized problems and practical problems characterized by complexity and uncertainty of conditions, in the field of management or in the process training that involves the use of theories and methods social and behavioral sciences.

#### ***General competencies*** (GC):

GC 8 Skills in the use of information and communication technologies.

GC 15. Ability to act on the basis of ethical considerations (motives).

#### ***Professional (special) competencies*** (SC):

SC 2. Ability to analyze performance organizations, compare them with the factors of external and Internal environment.

SC 6. Ability to act socially responsibly and consciously.

SC 7. Ability to choose and use modern management tools.

SC10. Ability to evaluate the work performed, ensure their quality and motivate the organization's staff.

SC 12. Ability to analyze and structure problems organizations, to form sound decisions.

SC 14. Understand the principles of psychology and use them in professional activities.

SC 15. Ability to form and demonstrate leadership qualities and behavioral skills.

SC 16. Ability to identify and analyze new market opportunities, including the international business environment, formulate new ideas, develop projects and organize business process management.

#### ***Program learning outcomes (PLO):***

PLO 6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions.

PLO 12. Assess the legal, social and economic consequences of the functioning of the organization.

PLO 18. Demonstrate the ability to identify prospects for enterprise development, develop projects, organize business process management based on the analysis of market opportunities and the international business environment.

**3. PROGRAM AND STRUCTURE OF THE COURSE FOR:  
– complete full-time form of study**

	Number of hours					
	Total	Including				
		L	P	Lab		ind. self.
1	2	3	4	5	6	7
<b>CONTENT MODULE 1</b> Theoretical bases of accounting and basic elements of its method						
1. General description and functions of economic accounting	7	1	2			4
2. Object and method of accounting	11	1	4			6
3. Accounts of accounting and double record	11	1	4			6
4. Accounting balance sheet	7	1	2			4
5. Documentation as element of accounting method	6	1	1			4
6. Inventory as element of accounting method	6	1	1			4
7. Estimation and costing	6	1	1			4
8. Registers and forms of accounting	6	1	1			6
<b>11</b> for content module 1	62	8	16			38
<b>CONTENT MODULE 2</b> Accounting of assets and liabilities						
9. Cash accounting and accounting of financial investments	5	1	2			2
10. Accounting of current assets	7	1	2			4
11. Accounting of non-current assets	9	1	2			6
12. Accounting of long-term and current liability	7	1	2			4
13. Labor Accounting and its payments	9	1	2			6
14. Accounting of equity and providing of next charges and payments.	6	1	1			4

15. Accounting of cost, incomes, and financial results	9	1	2			6
16. Financial reporting: an order of drafting and presentation	6	1	1			4
Total for content module 2	58	7	14			36
Total hours for semester 4	120	15	30			75

#### **4. Seminar topics- not provided.**

#### **5. Practical class topics**

No i/o	Topic title	Number of hours
1	General description and functions of economic accounting	2
2	Object and method of accounting	4
3	Accounts of accounting and double record	4
4	Accounting balance	2
5	Document as element of accounting method	1
6	Inventory as element of accounting method	1
7	Estimation and costing	1
8	Registers and forms of accounting	1
9	Cash accounting and accounting of financial investments	4
10	Accounting of current assets	2
11	Accounting of non-current assets	4
12	Accounting of long-term and current liability	2
13	Labor Accounting and its payments	2
14	Accounting of equity and providing of next charges and payments.	1
15	Accounting of cost, incomes, and financial results	2
16	Financial reporting: an order of drafting and presentation	1

#### **6. Themes of laboratory classes - not provided.**

#### **7. Independent work topics**

No i/o	Topic title	Number of hours
1	General description and functions of economic accounting	
2	Object and method of accounting	4
3	Accounts of accounting and double record	6
4	Accounting balance	6
5	Document as element of accounting method	4
6	Inventory as element of accounting method	4
7	Estimation and costing	4
8	Registers and forms of accounting	6
9	Cash accounting and accounting of financial investments	2
10	Accounting of current assets	4



9. What word is skipped in suggestion? The profit is represented in ...of balance sheet			(in the form of answers to give in a word)
To choose a point, in which only economic facilities are represented:			
Irreversible assets, investments, supplies	3	Uncompleted production, account receivable, special purpose financing,	
Fixed assets, facilities of money, undistributed profit	4	Clearing account, finished products, equity	

## 9. Teaching methods.

On the sources of knowledge such methods of studies are used: verbal - a story, explanation, lecture; evident - presentation; practical - practical work, through task.

By the nature of logic cognitions are used such methods: analytical, synthetic, analytic-synthetic, inductive, deductive.  
For the level of independent intellection methods are used: problem, partly-searching, research.

## 10. Forms of assessment

Verbal control as an individual and frontal questioning. Writing control as module control works, independent writing works, current tests.

**11. Distribution of grades received by students.** Evaluation of student knowledge is carried out on a 100-point scale and is converted to national grades according to Table 1 "Regulations and Examinations and Credits at NULES of Ukraine" (order of implementation dated 26.04.2023, protocol №10)

Student rating, points	National grade based on exam results	
	Exams	Credits
90-100	Excellent	Passed
74-89	Good	
60-73	Satisfactory	
0-59	Unsatisfactory	Not passed

In order to determine the rating of a student (listener) in the discipline  $R_{dis}$  (up to 100 points), the rating from the exam  $R_{ex}$  (up to 30 points) is added to the rating of a student's academic work  $R_{aw}$  (up to 70 points):  $R_{dis} = R_{aw} + R_{ex}$ .

## 12. Educational and methodological support.

Kolesnikova O.M. Accounting. Guidelines and tasks for implementation of practical classes and independent work for the students of specialty "Management" K.:PC"Comprint". 2022.120p.

Compendium of lectures, the methodical providing is needed for realization of practical classes (methodical recommendations on implementation of works, complete sets of tasks for practical classes, variants of tasks for independent and individual work of students), various express-tests for different themes, visualization (presentations), complete sets of tasks for realization 2 module

control works and others like that.

### 13. Recommended sources of information

#### Base

1. Accounting and Taxation: Educational manual 6th ed. ch. add./[ Kaliuga Y.V., Savchuk V.K., Lazaryshyna I.D., Kolesnikova O.M. and other] K.: «PC “Comprint”,2019.365p.  
URL: <http://dglb.nubip.edu.ua:8080/handle/123456789/5361>
2. Management accounting: tutorial in 2 parts / L.V. Hutsalenko, O.M. Kolesnikova, I.M. Lepetan, U.O. Marchuk, L.V. Melyankova. K.: Center for Educational Literature, 2020. 338 p.  
URL:<http://dglb.nubip.edu.ua:8080/handle/123456789/8225>
3. Law of Ukraine „ About accounting and financial reporting in Ukraine” from 16.07. 1999 / 996 – XIV, new red. from 10.08.2022  
URL:<https://zakon.rada.gov.ua/laws/show/996-14#Text>
4. National accounting standards 1-34 (with changes and additions)  
URL: <https://mof.gov.ua/uk/nacionalni-polozhennja>

#### Auxiliary

5. I.Spilnyk, R. Brukhanskyi, N. Struk, O.Kolesnikova, L.Sokolenko. Digital accounting: innovative technologies cause a new paradigm. Independent Journal of Management & Production, 2022, №13 (3): P.215-224  
<https://doi.org/10.14807/ijmp.v13i3.1991>
6. Olena Antoniuk, Petro Kutsyk, Olena Kolesnikova, Iryna Brodska, Nataliya Struk. Institutionalization of Accounting and Auditing Services in Ukraine: Genesis, Evaluation, Analysis/ Independent Journal of Management & Production (Special Edition ISE, S&P). Vol. 12 No. 3 (2021). P.123-137  
<https://doi.org/10.14807/ijmp.v12i3.1530>
7. Natalya Melnyk, Dar'ya Trachova, Olena Kolesnikova, Olena Demchuk, Natalia Golub. Accounting trends in the modern world//Independent Journal of Management & Production (2nd Special Edition ISE, S&P).Vol 11, No 9 (2020). P.2403-2416  
<https://doi.org/10.14807/ijmp.v11i9.1430>

#### Informative resources

<a href="http://www.kmu.gov.ua/">http://www.kmu.gov.ua/</a>	Governmental portal of Cabinet of ministers of Ukraine
<a href="https://kodeksy.com.ua/zakoni_ukraini.htm">https://kodeksy.com.ua/zakoni_ukraini.htm</a>	Laws of Ukraine
<a href="https://buhgalter911.com/">https://buhgalter911.com/</a> <a href="https://ibuhgalter.net/">https://ibuhgalter.net/</a> <a href="https://zir.tax.gov.ua/">https://zir.tax.gov.ua/</a>	News about Accounting