

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

"CONFIRMED"
Dean of Faculty of Economics
Antonina DIBROVA
Protocol №9 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

Program Coordinator Yuliia BILIAK
"REVIEWED"

PROGRAM OF THE COURSE
ACCOUNTING
(name of academic discipline)

preparation of ED Bachelor
specialty 072 "Finance, Banking and Insurance"
Educational program "Corporate Finance"

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	072 “Finance, Banking and Insurance”	
Educational program	“Corporate Finance”	
Educational degree	Bachelor's	
Description of educational discipline		
Type	Compulsory	
Total number of hours	120	
Number of ECTS credits	4	
Number of content modules	4	
Course project (work) (if applicable)	-	
Form of assessment	Credit (5semester), Exam(6semester)	
Indicators of the course for full-time form of study		
	full-time education	
Year of preparation	3-rd	
Semester	5	6
Lecture classes	30 hours	15 hours
Practical, seminar classes	30 hours	45 hours
Laboratory classes		
Independent work		
Individual tasks		
Amount of a week's hours for the daily form of studies : audience independent work of student	4 hours	4 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): the ability to solve complex specialized tasks and practical problems in the field of finance, banking and insurance in the course of professional activity or in the process of learning, which involves the application of certain methods and provisions of financial science and is characterized by the uncertainty of conditions and the need to take into account the complex requirements of the implementation of professional and educational activities.

General competencies (GC):

GC 01. Ability to abstract thinking, analysis and synthesis.

GC 02. Ability to apply knowledge in practical situations.

GC 03. Ability to plan and manage time.

GC 05. Skills in using information and communication technologies.

GC11. Ability to communicate with representatives of other groups professions of different levels (with experts from other fields of knowledge/types of economic activity).

Professional (special) competencies (SC):

SC 01. Ability to investigate trends in economic development using the tools of macro- and microeconomic analysis, to evaluate modern economic phenomena.

SC 03. Ability to diagnose the state of financial systems (state finances, including budget and tax systems, finances of economic entities, household finances, financial markets, banking system and insurance).

SC 05. Ability to apply knowledge of legislation in the field of monetary, fiscal and financial market regulation.

SC 07. Ability to compile and analyze financial statements.

SC13. Ability to systematically evaluate financial indicators to substantiate effective management decisions at the enterprise.

Program learning outcomes (PLO):

PLO 08. Apply specialized information systems, modern financial technologies and software products.

PLO 09. Form and analyze financial statements and correctly interpret the received information.

PLO 10. Identify sources and understand the methodology of determining and methods of obtaining economic data, collect and analyze the necessary financial information, calculate indicators characterizing the state of financial systems.

PLO 12. Use professional argumentation to convey information, ideas, problems and ways to solve them to specialists and non-specialists in the financial sphere of activity.

PLO 16. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.

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

	Full-time					
	Total	Including				
		L	P	Lab	ind.	indiv.w.
1	2	3	4	5	6	7
CONTENT MODULE 1. Theoretical bases of accounting and basic elements of its method						
1. General description and functions of economic accounting	4	2	2			
2. Object and method of accounting	6	2	4			
3. Accounts of accounting and double record	6	2	4			
4. Accounting balance sheet	4	2	2			
5. Documentation as element of accounting method	3	2	1			
6. Inventory as element of accounting method	3	2	1			
7. Estimation and costing	3	2	1			
8. Registers and forms of accounting	3	2	1			
Total for semantic module 1	32	16	16			
CONTENT MODULE 2. Accounting of assets (Financial accounting I)						
9. Cash accounting	8	4	4			
10. Accounting of financial investments	4	2	2			
11. Accounting of receivables	6	2	4			
12. Accounting of supplies	4	2	2			

13. Accounting of tangible and immaterial non-current assets	6	4	2			
Total for semantic module 2	28	14	14			
Total hours for semester 5	60	30	30			
CONTENT MODULE 3 <i>Accounting of liabilities</i>						
1. Accounting of long-term and current liability	10	2	8			
2. Labor Accounting and its payments	14	4	10			
3. Accounting for tax and payment settlements	7	2	5			
Total for semantic module 3	31	8	23			
CONTENT MODULE 4 <i>Accounting of costs, incomes and financial results</i>						
4. Accounting of equity and providing of next charges and payments.	8	2	4			
5. Accounting of cost, incomes, and financial results	20	3	10			
6. Financial reporting: an order of drafting and presentation	4	2	8			
Total for semantic module 4	29	7	22			
Total hours for semester 6	60	15	45			
Total hours	150	45	75			

4. Seminar topics- not provided.

5. Practical class topics

5th semester

№ i/o	Name of theme	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

1	quality description of economic processes
2	a method of looking for economic processes
3	method of correct division of material welfares
4	cost reflection of all stages of economic activity
5	quantitative reflection and quality description of economic processes for a control for their development and guidance by them
6.	What are active accounts intended for?
1	for the accounting of motion of sources of economic facilities
2	for the accounting of production costs
3	for the accounting of presence, motion of economic facilities
4	for the accounting of the withdrawn facilities
7.	To define the group of own sources of the facilities
1	calculations with a budget; uncovered losses
2	ration capital; the bills of exchange are got
3	equity; budgetary financing
4	Long-term credits; bonds
5	An undistributed profit, debt for commodities
8.	To specify the code of the skipped account
	On ... account a production is taken into account
9.	What word is skipped in suggestion?
	The profit is represented in ...of balance <i>(in the form of answers to give in a word)</i>
10.	To choose a point, in which only economic facilities are represented:
1	Irreversible assets, investments, supplies
3	Uncompleted production, account receivable, special purpose financing,
2	Fixed assets, facilities of monies, 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://dglib.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://dglib.nubip.edu.ua:8080/handle/123456789/8225>

3. California School Accounting Manual 2016 Edition

URL: <http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf>

4. Chart of accounts of accounting of assets, capital, obligations and economic operations of enterprises and organizations", ratified the order of Ministry of finance of Ukraine from 30.11.1999 № 291.

5. Instruction „About using of chart of accounts of accounting of assets, capital, liabilities and economic operations of enterprises and organizations", ratified by order of Ministry of finance of Ukraine from 30.11.1999 № 291.

6. Law of Ukraine „ About accounting and financial reporting in Ukraine" from 16. 07. 1999 / 996 – XIV, new red. URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text>

7. National accounting standards 1-34 (with changes and additions)

URL: <https://mof.gov.ua/uk/nacionalni-polozhennja1>

8. Chebanova N.V. Financial accounting. Kh.: Publishing center "Academy", 2014. 508 p.

9. Tkachenko N.M. Accounting, taxation and reporting. K.: Alerta, 2013. 981p.

10. Roche, John Bookkeeping: Manual and computerized. Dublin: Gill & Macmillan, 2012.384p.

Auxiliary

11. Golov S. F. Transformation of financial statements of Ukrainian companies in the financial statements according to international standards: method. guidance. / S.F. Golov, V.N. Kostyuchenko, O.M Kulaha; Feder. prof. Accountants and Auditors of Ukraine. Kind. 4th. K: UFPAA, 2013. 267.

12. Kolesnikova O. M. Aspects of accounting policy formation and its usage in the Ukrainian enterprises// International Scientific and Practical Conference “World Science” № 10(26), Vol.2, October 2017 P.9-16.

13. 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>

14. 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>

15. 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

http://portal.rada.gov.ua/	Official portal of the Verkhovna Rada of Ukraine
http://www.kmu.gov.ua/	Governmental portal of Cabinet of ministers of Ukraine
http://www.zakon.gov.ua	Bills of Ukraine
https://kodeksy.com.ua/zakoni_ukraini.htm	Laws of Ukraine
https://buhgalter911.com/ https://ibuhgalter.net/ https://zir.tax.gov.ua/	News about Accounting