


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

**"CONFIRMED"**  
Dean of Faculty of Economics  
Anatoliy 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

**"REVIEWED"**  
Program Coordinator  Olena KIREITSEVA

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

preparation of ED Bachelor  
specialty 051 "Economics"  
Educational program "International Economics"

Developer: PhD in Economics, associate professor Olena KOLESNIKOVA

## 1. Description of the course

### Accounting

(name)

Field of knowledge, specialty, educational degree (ED)	
Field of knowledge	Social and behavioral sciences
Specialty	051 "Economics"
Educational program	"International Economics"
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	Exam(6semester)
Indicators of the course for full-time form of study	
	full-time education
Year of preparation	2-nd
Semester	4
Lecture classes	30 hours
Practical, seminar classes	30 hours
Laboratory classes	
Independent work	60 hr
Individual tasks	
Amount of a week's hours for the daily form of studies : audience independent work of student	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 economic sphere, which are characterized by the complexity and uncertainty of the conditions applied to the theory and methods of economic science.

**General competencies (GC):**

GC 03. The ability to abstract thinking, analysis and synthesis.

GC 04. Ability to apply knowledge in practical situations.

GC 07. Skills in using information and communication technologies.

GC8. The ability to search, process and analyze information from various sources.

GC 11. The ability to make informed decisions.

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

SC 01. The ability to demonstrate knowledge and understanding of the problems of the subject area, the foundations of the functioning of the modern economy at the micro-, macro- and international levels.

SC 5. Understanding the peculiarities of the modern world and national economy, their institutional structure, substantiating the directions of the state's social, economic and foreign economic policy.

SC 7. Ability to apply computer technologies and data processing software to solve economic problems, analyze information and prepare analytical reports.

SC10. The ability to use modern sources of economic, social, management, accounting information for the preparation of official documents and analytical reports.

SC 12. The ability to independently identify problems of an economic nature when analyzing specific situations, to propose ways to solve them.

SC 13. The ability to conduct an economic analysis of the functioning and development of economic entities, an assessment of their competitiveness.

SC 14. The ability to deeply analyze problems and phenomena in one or more professional areas, taking into account economic risks and possible socio-economic consequences.

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

PLO 3. Know and use economic terminology, explain the basic concepts of micro- and macroeconomics.

PLO 4. To understand the principles of economic science, the peculiarities of the functioning of economic systems.

PLO 5. Apply analytical and methodical tools for justifying proposals and making management decisions by various economic agents (individuals, households, enterprises and state authorities).

PLO 6. Use professional argumentation to convey information, ideas, problems and methods of solving them to specialists and non-specialists in the field of economic activity.

PLO 12. Apply acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.

PLO 13. Identify sources and understand the methodology of determining and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.

PLO 18. Use regulatory and legal acts regulating professional activity.

PLO 19. Use information and communication technologies to solve social and economic problems, prepare and present analytical reports.

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

	Full-time					
	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	4	1	1			2
2. Object and method of accounting	6	1	1			4
3. Accounts of accounting and double record	6	1	1			4
4. Accounting balance sheet	4	1	1			2
5. Documentation as element of accounting method	3	1	1			2
6. Inventory as element of accounting method	3	1	1			2
7. Estimation and costing	3	1	1			2
8. Registers and forms of accounting	3	1	1			2
<b>Total</b> for semantic module 1	32	8	8			20

<b>CONTENT MODULE 2</b> <i>Accounting of assets</i>						
9. Cash accounting	4	2	2			2
10. Accounting of financial investments	2	1	1			2
11. Accounting of receivables	3	1	2			2
12. Accounting of supplies	2	1	1			2
13. Accounting of tangible and immaterial non-current assets	3	2	1			2
Total for semantic module 2	14	7	7			10
Total hours for semester 3	75	15	15			30
<b>CONTENT MODULE 3</b> <i>Accounting of liabilities</i>						
14. Accounting of long-term and current liability	6	3	3			4
15. Labor Accounting and its payments	6	3	3			4
16. Accounting for tax and payment settlements	4	2	2			2
Total for semantic module 3	16	8	8			10
<b>CONTENT MODULE 4</b> <i>Accounting of costs, incomes and financial results</i>						
17. Accounting of equity and providing of next charges and payments.	4	2	2			6
18. Accounting of cost, incomes, and financial results	6	3	3			10
19. Financial reporting: an order of drafting and presentation	4	2	2			4
Total for semantic module 4	14	7	7			20
Total hours for semester 4	60	30	30			30
Total hours	120	30	30			60

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

**5. Practical class topics**

№ i/o	Name of theme	Number of hours
1	General description and functions of economic accounting	1
2	Object and method of accounting	1
3	Accounts of accounting and double record	1
4	Accounting balance	1
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	2
10	Accounting of financial investments	1
11	Accounting of receivables	2
12	Accounting of supplies	1
13	Accounting of tangible and immaterial non-current assets	1
14	Accounting of long-term and current liability	3
15	Accounting of labor and its payments	3
16	Accounting of tax and payments settlements	2
17	Accounting of equity and providing of next charges and payments.	2
18	Accounting of costs, incomes and financial results	3
19	Financial reporting: an order of drafting and presentation	2
Total hours		30

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

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

№ 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
8	Registers and forms of accounting	1
9	Cash accounting	4
10	Accounting of financial investments	2
11	Accounting of receivables	4
12	Accounting of supplies	2
13	Accounting of tangible and immaterial non-current assets	2
14	Accounting of long-term and current liability	6
15	Accounting of labor and its payments	6



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://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. 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: UFPAА, 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. Natalyia 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://portal.rada.gov.ua/">http://portal.rada.gov.ua/</a>	Official portal of the Verkhovna Rada of Ukraine
<a href="http://www.kmu.gov.ua/">http://www.kmu.gov.ua/</a>	Governmental portal of Cabinet of ministers of Ukraine
<a href="http://www.zakon.gov.ua">http://www.zakon.gov.ua</a>	Bills 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