



SYLLABUS OF AN ACADEMIC DISCIPLINE "Accounting in Applied Software Solutions"

Academic degree - Bachelor's
Specialty - 071 - "Accounting and Taxation"
Academic programme - "Analytical and accounting and legal support of business"
Year of study - 3, semester - 5
Form of study – full-time
Number of ECTS credits - 5
The language of instruction - English

Lecturer of the discipline
Lecturer's contact information (e-mail)
URL of the e-learning course on the NULES e-learning portal

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<https://elearn.nubip.edu.ua/course/view.php?id=2617>

ACADEMIC DISCIPLINE DESCRIPTION

The course is a complex discipline aimed at studying the basic methods of processing accounting information of an enterprise in the context of the use of computer technologies.

The purpose of the discipline "Accounting in Applied Software Solutions" is to provide students with a clear understanding of the methods and methods of accounting with the help of computer technologies, mastering and mastering the techniques of practical use of automated accounting information systems.

The main tasks of studying the discipline are to study the composition of accounting tasks, the features of their solution in the context of the use of various technologies for processing economic information; acquisition of skills to perform the formulation of typical accounting tasks, to develop algorithms for their solution using application software packages.

Acquisition of competencies:

Integral Competence (IC):

Ability to solve complex specialized tasks and practical problems in the field of accounting, control, audit, analysis and taxation in the process of professional activity on the basis of regulatory and legal support, which involves the application of theories and methods of economic science and is characterized by complexity and uncertainty of conditions.

General Competencies (GC):

ZK01. Ability to learn and master modern knowledge.

Special (professional) competences (SC):

SC06. Carry out accounting procedures using specialized information systems and computer technologies.

Expected Learning Outcomes (ELO):

ELO 04. Generate and analyze financial, managerial, tax and statistical reports of enterprises and correctly interpret the information received for making management decisions.

ELO 06. Understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.

ELO 12. Apply specialized information systems and computer technologies for accounting, analysis, control, audit and taxation.

ACADEMIC DISCIPLINE STRUCTURE

Topic	Hours (laboratory work / independent works)	Learning Outcomes	Task	Assessment
Semester 5				
Module 1. Computer Accounting Technologies				100
Topic 1. Basic information about the computer accounting programs	2/4	Know the basics of the organization of information systems by their types and levels, the information structure of the accounting system and tasks; principles of organization of financial and management accounting with the use of modern information technologies; general methodological bases of accounting with the use of applied software solutions. Be able to develop organizational forms and configurations of automated systems at the computer center and in the conditions of computerization; create statements of individual accounting tasks for the environments of modern application programs.	Submission of laboratory work performed in the applied accounting program. Doing independent work.	5
Topic 2. Program Modes and Settings	2/4			5
Topic 3. Preparation for work. Registration of a new company	2/4			5
Topic 4. Directories and registers in the program	2/4			5
Topic 5. Working with directories: creating and moving elements and groups	2/4			5
Topic 6. Working with directories: creating, editing, and deleting items	2/4			5
Topic 7. Introduction of initial balances on fixed assets and MNMA	4/7			5
Topic 8. Introduction of initial balances for goods and materials	4/7			5
Topic 9. Making initial payroll balances	4/7			5
Topic 10. Making initial balances on settlements with counterparties	4/7			5
Independent work No1				10
Independent work No2				10
Test for module No1				30
Module 2. Accounting Automation System				100
Topic.12. Accounting for wages and accruals	2/4	Know the modern technique of accounting at enterprises of various organizational and legal forms; Advantages of using automated forms of accounting. Be able to adapt "Specialized" accounting automation systems for practical use; to characterize the basic principles and systems of automated accounting.	Submission of laboratory work performed in the applied accounting program. Doing independent work.	5
Topic 13. Accounting for cash transactions	2/4			5
Topic 14. Accounting for settlements with accountable persons	2/4			5
Topic 15. Accounting for transactions on bank accounts	2/4			5
Topic 16. Accounting for the purchase and sale of currency	2/4			5
Topic.17. Accounting for the purchase of goods and materials	2/4			5
Topic 18. Additional costs for the purchase of goods and materials. Purchase of equipment.	2/4			5
Topic 19. Production accounting	2/4			5
Topic 20. Accounting for product sales. Manual operations.	2/4			5
Topic 21. Accounting for fixed assets and SMEs	2/4			5
Topic 22. Closing of the period. Determination of financial	3/6			5

results. Enterprise reporting in the program				
Independent work No3				10
Test for module No2				30
Total for 1 semester	45/105	-	-	70
Exam				30
Total for course				100

ASSESSMENT POLICY

<i>Deadlines and exam retaking policy:</i>	The student must submit the work within the time limits determined by the teacher. Works submitted in violation of the deadlines without valid reasons are evaluated for a lower grade. Retake of modules takes place with the permission of the lecturer if there are valid reasons (for example, sick leave).
<i>Academic integrity policy:</i>	Cheating during tests and exams is prohibited (including the use of mobile devices). Term papers, essays must have correct text references to the literature used
<i>Attendance policy:</i>	The student is obliged to attend classes of all types every day in accordance with the established schedule, not to be late, to have an appropriate appearance. For objective reasons (for example, illness, international internship), training can take place individually (online in agreement with the dean of the faculty)

SCALE FOR ASSESSING STUDENTS 'KNOWLEDGE AND SKILLS

Student rating, points	National grading of exams and credits	
	exams	Credits
90-100	excellent	90-100
74-89	good	74-89
60-73	satisfactory	60-73
0-59	unsatisfactory	0-59

RECOMMENDED SOURCES OF INFORMATION

1. Automation of accounting processes. Helps. I. Y. Nazarova, V. V. Muravsky; Ternopil. National. Econ. Ternopil: TNEU, 2018. 294 p.
2. Accounting (General Theory): Practicum. M. M. Kotsupatriy [et al.]; State. Higher Educational Institution "Kyiv. National. Econ. University of them. V. Hetman". Kyiv: KNEU, 2019. 231 p.
3. Accounting. Fundamentals of Theory and Practice: Textbook. [A. G. Zagorodniy et al.]; National. University of Lviv. Polytechnic". 4th ed., supplementary. and addendum. Lviv: Vyd-vo Lviv. Polytechnics, 2018. 278 p.
4. Voronenko, I. V., and Kostenko, S. O. "Prikladni aspekty tsitrovizatsiia aharnoho sektoru ekonomiky" [Applied aspects of digitalization of the agrarian sector of the economy]. *Agrosvit*. 2018. № 19. Pp. 24–33.
5. Zhuk, V.M. Development of the Theory of Accounting: Institutional Aspect. K.: NSC "IAE", 2018. 408 p.
6. Luchko, M. R., and Adamyk, O. V. Information Systems and Technologies in Accounting and Auditing. Helps. Ternopil. National. Econ. Ternopil: TNEU, 2016. 250 p.
7. Shkvir, V.D., Zahorodniy, A.G., and Vysochan, O.S. Information Systems and Technologies in Accounting and Auditing: Textbook. National. University of Lviv. Polytechnic". 5th ed. Lviv: Vyd-vo Lviv. Polytechnics, 2019. 402 p.
8. Lytvynenko, V.S., Hurenko, T.O., Derevyanko, S.I., Burdym, Yu.M. Inventory of assets and liabilities as a tool for restoring accounting in agricultural enterprises under martial law. *Economics*

9. Lytvynenko, V.S., Khomovyi, S.M., Sistuk, E.V. Use of information technologies in accounting and taxation of wages. *Efficient economy.* 2022. № 10. URL: <https://www.nayka.com.ua/index.php/ee/article/view/656/663>. <https://doi.org/10.32702/2307-2105.2022.10.20>.

10. Tomilova N.O., Khomovyi S.M., Lytvynenko V.S. Modern automated systems – a new level of accounting service *Wschodnioeuropejskie Czasopismo Naukowe (East European Scientific Journal)* No. 5 (45), 2019. P. 67–72.

11. Khomovyi Sergey, Svyynous Ivan, Tomilova-Yaremchuk Nadiia, Khomovyi Mykhailo, Lytvynenko Volodymyr. Development of the digital economy in the accounting and management system of agricultural enterprises in Ukraine and the world. *Modern directions of scientific research development. Proceedings of the 16th International scientific and practical conference.* BoScience Publisher. Chicago, USA. 2022. Pp. 21-27. URL: <https://sci-conf.com.ua/xvi-mizhnarodna-naukovo-praktichna-konferentsiya-modern-directions-of-scientific-research-development-7-9-09-2022-chikago-ssha-arhiv/>.

12. Lytvynenko, V., Khomovyi, S., & Tomilova-Yaremchuk, N. (2023). Concept of accounting for transaction costs: problems and prospects. *Economic Science for Rural Development Conference Proceedings.* Vol. 57, P. 447-454.

13. Muravskyi V., Zadorozhnyi Z.-M., Lytvynenko V., Yurchenko O., Koshchynets M. Comprehensive use of 6G cellular technology accounting activity costs and cyber security. *Independent Journal of Management & Production.* 2022. Vol. 13, №3. P. 107-122. URL: <https://doi.org/10.14807/ijmp.v13i3.1902> URL: <https://www.webofscience.com/wos/woscc/full-record/WOS:000795794100007>.

14. Tetyana Akimova, Svitlana Pryymak, Anna Kostyakova, Olga Usatenko and Volodymyr Lytvynenko. The Impact of Innovations in Enterprise Accounting and Control Systems on Optimizing the Analysis of Financial Reporting in the Transition to IFRS. *Economic Affairs*, Vol. 69(Special Issue), pp. 371-379, February 2024 DOI: 10.46852/0424-2513.1.2024.39 <https://ndpublisher.in/admin/issues/EAv69n1z13.pdf> <https://www.scopus.com/record/display.uri?eid=2-s2.0-85191779482&origin=resultlist>.