



SYLLABUS OF DISCIPLINE

"ACCOUNTING"

Degree of higher education - Bachelor
 Specialty 051 "Economics"
 Educational-professional programs "Economics of enterprise",
 Specialty 072 "Finance, Banking and Insurance"
 Educational-professional programs
 "Finance and credit"
 Year of study 3 , semester 5,6

Course lecturer

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Course page in eLearn

<https://elearn.nubip.edu.ua/course/view.php?id=1010>

DESCRIPTION OF THE COURSE

"Accounting" is a mandatory component of the educational programs "Economics of enterprise" and "Finance and credit", the study of which contributes to the formation of theoretical knowledge and practical skills from the accounting of financially-economic operations of all industries of national economy. The study of the discipline "Accounting" provides the acquisition of such general competencies as ability to abstract thinking, analysis and synthesis, ability to apply knowledge in practical situations, to communicate in a foreign language. Students acquire such professional competencies as the ability to study trends in economic development, using accounting and analytical tools to assess modern economic phenomena; ability to prepare and analyze financial statements, interpret and use accounting and related information to substantiate, make professional decisions in the fields of economics, finance, banking and insurance.during the study of the discipline.

COURSE STRUCTURE

Theme	Hours (lectures / laboratory, practical, seminar)	Learning outcomes	Tasks	Evaluation
5 semester				
MODULE1. Basis of t Accounting				
1. General description and functions of economic accounting	2/2	Be able to determine the subject, objects and methods of accounting.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn). Doing independent work (tasks in eLearn). Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	Execution and pass the practical work - credited. Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
2. Object and method of accounting	2/4	Distinguish and know its elements.		
3. Accounting balance sheet	2/2	Understand the principles and functions of accounting.		
4. Accounts of accounting and double record	2/4	Know the basic principles of facilities/sources classification.		
5.Documentation as element of accounting method	2/1	Distinguish asset and liabilities. Understand the structure of accounting balance sheet. Be able to grouping it items and issues.		
6. Inventory as element of accounting method	2/1			
7. Estimation and costing	2/1			
8. Registers and forms of accounting	2/1			
Total for module 1	16/16/10			
MODULE 2. Accounting of assets (Financial accounting I).				
9. Cash accounting	4/4	Know the essence, meaning and types of assets.	Preparation for lectures (preliminary acquaintance	Execution and pass the lab work - credited.
10. Accounting of financial investments	2/2			

11. Accounting of receivables	2/4	Be able to draft document and register by economic transaction with assets. Distinguish between synthetic and analytical accounting of assets and liabilities.	with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn). Doing independent work (tasks in eLearn). Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
12. Accounting of supplies	2/2			
13. Accounting of tangible and immaterial non-current assets	4/2			
Total for semantic module 2	14/14/5			
Total hours for semester 5	75 30/30/15			
6 semester				
MODULE 3. Accounting of liabilities (Financial accounting II).				
1. Accounting of long-term and current liability	6/6	Know the essence, meaning and types of liabilities. Be able to draft document and register by economic transaction with liabilities. Distinguish between synthetic and analytical accounting of assets and liabilities.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn). Doing independent work (tasks in eLearn). Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	Execution and pass the lab work - credited. Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
2. Labor Accounting and its payments	6/6			
3. Accounting for tax and payment settlements	2/2			
Total for semantic module 3	14/14/5			
MODULE 4. Accounting of cost, incomes, and financial results.				
4. Accounting of equity and providing of next charges and payments.	4/4	Distinguish the behavior of costs depending on their classification. Be able to determine the cost function. Know the purpose and essence of costing. Be able to determine marginal revenue. Be able to calculate the taxes and profit after deduction. Be able to prepare and analyze financial statements, interpret and use accounting and related information to substantiate, make professional decisions.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn). Doing independent work (tasks in eLearn). Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	Execution and pass the lab work - credited. Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
5. Accounting of cost, incomes, and financial results	10/10			
6. Financial reporting: an order of drafting and presentation	2/2			
Total for module 4	16/16/10			
Total hours for 6 sem.	30/30/15			
Possibility to receive additional points:	Additional points can be obtained for the preparation of the report and participation in the student conference			up to 10 points
Total for 1 semester	75/75			70
Exam				30
Total for Course	150			100

EVALUATION POLICY

Deadline and Recompilation Policy:	Entries, tasks that fail to meet deadlines without good reason are rated lower. Retake the modules takes place with the permission of the lecturer for good reasons (for example sick leave).
Academic Integrity Policy:	Cheating on tests and exams are prohibited (including using mobile devices). Abstracts must have correct text references to the literature used.
Attendance Policy:	Attendance is mandatory. For objective reasons (for example, illness, international internship) training can take place individually (in online form in consultation with the dean of the faculty)

STUDENT EVALUATION SCALE

Rating of the applicant of higher education, points	National estimation for results of passing of examinations and tests	
	Exam	Credit
90-100	excellently	Credited
74-89	Good	
60-73	Satisfactory	
0-59	is not passed satisfactorily	is not passed satisfactorily