



COURSE SYLLABUS

"ACCOUNTING"

Degree of higher education - Bachelor
Specialty 072 "Finance, Banking and Insurance"
Educational program
"Corporate Finance"
Academic year 3 , semester 5,6
Form of study full-time
Number of ECTS credits 4
Language of instruction English

Course lecturer

Kolesnikova Olena Mykolaivna, Candidate of Economic Sciences,
Associate Professor of the Accounting and Taxation Department
PhD in Economics

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Course page in eLearn

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

COURSE DESCRIPTION

"Accounting" is a compulsory component of the educational program "Corporate Finance", 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.

Competencies of the educational program:

Integrative competency (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) of the educational program: 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.

COURSE STRUCTURE

Topic	Hours (lectures / practical)	Learning outcomes	Tasks	Assessment
5 semester				
MODULE1. Basis of Accounting				
1. General description and functions of economic accounting	2/2	Be able to determine the subject, objects and methods of accounting. Distinguish and know its elements.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in Guidelines - in	Execution and pass the practical work - credited. Module: descriptive part 100;
2. Object and method of accounting	2/4			
3. Accounting balance sheet	2/2			

4. Accounts of accounting and double record	2/4	Understand the principles and functions of accounting.	continuation of practical classes, and independently - in eLearn).	test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
5. Documentation as element of accounting method	2/1	Know the basic principles of facilities/sources classification.	Doing independent work (tasks in eLearn).	
6. Inventory 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.	Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	
7. Estimation and costing	2/1			
8. Registers and forms of accounting	2/1			
Total for module 1	16/16			
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 with the presentation and full-text lecture in eLearn).	Execution and pass the lab work - credited. Module: descriptive part 100;
10. Accounting of financial investments	2/2	Be able to draft document and register by economic transaction with assets.	Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).	test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
11. Accounting of receivables	2/4	Distinguish between synthetic and analytical accounting of assets and liabilities.	Doing independent work (tasks in eLearn).	
12. Accounting of supplies	2/2		Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	
13. Accounting of tangible and immaterial non-current assets	4/2			
Total for semantic module 2	14/14			
Total hours for semester 5	60 30/30			
6 semester				
MODULE 3. Accounting of liabilities (Financial accounting II).				
1. Accounting of long-term and current liability	2/8	Know the essence, meaning and types of liabilities.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn).	Execution and pass the lab work - credited. Module: descriptive part 100;
2. Labor Accounting and its payments	4/10	Be able to draft document and register by economic transaction with liabilities.	Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).	test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
3. Accounting for tax and payment settlements	2/5	Distinguish between synthetic and analytical accounting of assets and liabilities.	Doing independent work (tasks in eLearn).	
			Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	
Total for semantic module 3	8/23			
MODULE 4. Accounting of cost, incomes, and financial results.				
4. Accounting of equity and providing of next charges and payments.	2/4	Distinguish the behavior of costs depending on their classification.	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn).	Execution and pass the lab work - credited. Module: descriptive part 100;
5. Accounting of cost, incomes, and financial results	3/10	Be able to determine the cost function.	Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).	test part 30 * 0.1; Independent work - according to the
6. Financial reporting: an order of drafting and presentation	2/8	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.	Doing independent work (tasks in eLearn). Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	evaluation journal in eLearn.
Total for module 4	7/22			
Total hours for 6 sem.	60 15/45			
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 2 semester	120 45/75			70
Exam				30
Total for Course	120			100

Policy regarding deadlines and resits:	Assignments submitted after the deadline without valid reasons will be graded lower. Resitting of modules will be allowed with the permission from the lecturer and in the presence of valid reasons (e.g. medical reasons).
Academic honesty policy:	Cheating during tests and exams is strictly prohibited (including the use of mobile devices). Coursework and research papers must contain correct citations for all sources used.
Attendance policy:	Class attendance is mandatory. In case of objective reasons (such as illness or international internships), individual learning may be allowed (in online format by the approval of the dean of the faculty).

SCALE OF ASSESSMENT OF STUDENT KNOWLEDGE

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

RECOMMENDED SOURCES OF INFORMATION

Base

- 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>
- 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>
- California School Accounting Manual 2016 Edition URL: <http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf>
- 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.
- 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.
- 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>
- National accounting standards 1-34 (with changes and additions)
URL: <https://mof.gov.ua/uk/nacionalni-polozhennja>
- Chebanova N.V. Financial accounting. Kh.: Publishing center "Academy", 2014. 508 p.
- Tkachenko N.M. Accounting, taxation and reporting. K.: Alerta, 2013. 981p.
- Roche, John Bookkeeping: Manual and computerized. Dublin: Gill & Macmillan, 2012. 384p.

Auxiliary

- 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.
- 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>