



Course lecturer

Lecturers contact information  
(e-mail)

Course page in eLearn

## 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 6

Language of instruction English

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<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 02. Ability to apply knowledge in practical situations.

**Special (professional) competencies (SC):** SC 07. Ability to compile and analyze financial statements.

SC12. Ability to form and make professional decisions in the field of corporate finance of economic entities of the agrarian sector of the economy.

**Expected learning outcomes (ELO)** of the educational program: ELO 08. Apply specialized information systems, modern financial technologies and software products. ELO 09. Form and analyze financial statements and correctly interpret the received information. ELO 24. Know and be able to apply in practice methods and tools for identifying and solving problems in the field of corporate finance.

### COURSE STRUCTURE

Topic	Hours (lectures / practical)	Learning outcomes	Tasks	Assessment
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. Distinguish and know its elements. Understand the principles and functions of accounting. Know the basic principles of facilities/sources classification. Distinguish asset and liabilities. Understand the structure of accounting balance sheet. Be able to grouping it items and issues.	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			
3. Accounting balance sheet	2/2			
4. Accounts of accounting and double record	2/4			
5. Documentation as element of accounting method	2/1			
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			
<b>MODULE 2. Accounting of assets (Financial accounting I).</b>				
9. Cash accounting	4/4	Know the essence, meaning and types of assets. Be able to draft document and register by economic transaction with assets. 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.
10. Accounting of financial investments	2/2			
11. Accounting of receivables	2/4			
12. Accounting of supplies	2/2			
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			
<b>6 semester</b>				
<b>MODULE 3. Accounting of liabilities (Financial accounting II).</b>				
1. Accounting of long-term and current liability	2/8	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	4/10			
3. Accounting for tax and payment settlements	2/5			
Total for semantic module 3	8/23			
<b>MODULE 4. Accounting of cost, incomes, and financial results.</b>				
4. Accounting of equity and providing of next charges and payments.	2/4	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	3/10			
6. Financial reporting: an order of drafting and presentation	2/8			
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	180	100

<b>Policy regarding deadlines and resits:</b>	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).
<b>Academic honesty policy:</b>	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.
<b>Attendance policy:</b>	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	not passed
0-59	unsatisfactory	

#### 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: <https://dglib.nubip.edu.ua/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: <https://dglib.nubip.edu.ua/handle/123456789/8225>
- Law of Ukraine „About accounting and financial reporting in Ukraine” from 16. 07. 1999 / 996 – XIV, new red. from **01.01.2024** 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-polozhennja1>

##### Auxiliary

- 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>
- 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>
- 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>