

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES**  
**FACULTY OF ECONOMICS**  
**Department of accounting and audit**

**“APPROVE”**  
Dean of Faculty of Economics  
\_\_\_\_\_ Dibrova A.D.  
protocol from "14" 06 2016

is ratified on meeting of  
department of accounting and audit  
protocol from "02" 06 2016 № 8  
Manager of department Accounting and audit  
\_\_\_\_\_ (Kaliuga Y.V.)  
(signature) (last name and initials)

**SYLLABUS**  
**OF ACADEMIC DISCIPLINE**

**ACCOUNTING**  
(name of educational discipline)

preparation of ED Bachelor  
direction of preparation Economics and Entrepreneurship  
speciality 6.030508 "Finance and credit"  
Economic faculty  
Program compiler: Ph.D in Economics, associate professor Kolesnikova O.M.

Kyiv - 2016

## 1. Description of academic discipline

### Accounting

(name)

<b>Field of knowledge, direction of preparation, specialty, educational degree (ED)</b>		
Field of knowledge	0305 Economics and Entrepreneurship	
Direction of preparation	6.030508 " Finance and credit "	
Specialty	Economics of enterprise	
Educationally-qualifying level	ED bachelor	
<b>Description of educational discipline</b>		
Kind	mandatory	
Common amount of hours	60	
Amount of credits of ECTS	2	
Amount of the semantic modules	2	
Course project (work) (if is in a working curriculum)		
Control form	Examination	
<b>Indexes of educational discipline for the daily and postal tuition forms</b>		
	Daily form of studies	postal tuition
Year of preparation	2-nd	
Semester	4	
Lecture classes	30 hours	
Practical, seminar classes	30 hours	
Laboratory classes		
Independent work		
Individual tasks		
Amount of a week's hours for the daily form of studies : audience independent work of student	4 hours	

## 2. GOAL AND OBJECTIVES OF ACADEMIC DISCIPLINE

**The goal** of this course "Accounting" is forming of the system of theoretical knowledge from the accounting of financially-economic operations of all industries of national economy.

Course **objectives** is:

- studying of history of origin of economic accounting, basic tasks and requirements to it on the modern stage of development of market economy of Ukraine;

- studying of maintenance of object and method of accounting; methods and technique of treatment of information, drafting of accounting; basic accounting and its organization procedures.

According to the requirements of the educationally-professional program students must:

***know:***

- basic tasks, requirements and functions of accounting;
- article of accounting: composition and classification of economic facilities and sources of their education; their description;
- description of method of accounting (table of contents and order of drafting and verification of primary documents; setting, description and classification of accounts of accounting, order of their conduct; correspondence of accounts; intercommunication of the synthetic and analytical accounting);
- an accounting of processes of rotation of facilities: supply, production, realization; order of closing of accounts;
- order of conducting and registration of taking of inventory, drafting of accounting.

***Be able:***

- to distinguish funds and sources of their formation, conduct their classification;
- to make accounting balance from data of synthetic accounts;
- make correspondence between accounts, set about operations on accounts, to learn turnovers, tailings;
- to make circulating information from data of synthetic and analytical accounts; to do verification of turns and tailings;
- to draw up primary statement, do verification of rightness of drafting of documents;
- to define an unit, executed works cost from data of the analytical accounting of processes of acquisition of materials, production of goods.

**3. PROGRAM OF ACADEMIC DISCIPLINE**  
**SEMANTIC MODULE I.**  
**THEORETICAL BASES OF ACCOUNTING AND BASIC ELEMENTS**  
**OF ITS METHOD**

**Topic 1.** General description and functions of economic accounting - 2 hour.

Concept of economic accounting, its origin and development. Requirements to the economic accounting: to its construction in modern terms. Indexes, which are used in an accounting. Types of economic accounting and their unity. Task and functions of accounting.

**Topic 2.** Object and method of accounting - 2 hour.

General description of the article of accounting. Economic facilities, their description and classification.

Sources of receipt and increase of economic facilities, their classification. Intercommunication between facilities and sources. Objects of accounting. Method of accounting, description of basic its element

**Topic 3.** Accounting balance sheet - 2 hour.

Table of contents and structure of accounting balance sheet. Grouping of the items and issues of asset and liabilities in accordance with the requirements of management an enterprise.

Changes of balance under act of economic operations. Mathematical module of balance.

Dependence and maintenance of balance on industry and patterns of ownership.

**Topic 4.** Accounts of accounting and double record - 2 hour.

Essence and values of business accounts, their structure, debit and credit of accounts. Active and passive accounts. Actively-passive accounts. Double entry, its essence and value. An order of reflection of operations on accounts. There are turnovers and account balances.

Systematic and historical records. Synthetic and analytical accounts. Sub-accounts. Generalization of information of current accounting in circulating information. Intercommunication between balance and accounts.

**Topic 5.** Documentation as element of accounting method - 2 hour.

Processing of primary documents in obedience to requirements. Verification of documents: formal, arithmetic, verification of prices, verification in essence. Classification of documents: on purpose, for the order of drafting, on the method of reflection of operations, for the place of drafting.

**Topic 6.** Inventory as element of accounting method - 2 hour.

Task taking of inventory of its value and kinds. Order of conducting and registration of taking of inventory. An exposure of results of taking of inventory and reflection of them in an accounts.

**Topic 7. Estimation and costing - 2 hour.**

Estimation, as a method of generalization of quantitative indexes of accounting in money measuring device. Objectivity of estimation and its influence on the size of prime cost.

Essence of costing. Objects of accounting of expenses and objects of costing. Methods of costing, and their description. Intercommunication between a costing and estimation.

**Topic 8. Registers and forms of accounting - 2 hour.**

Registers, their essence and setting. Kinds and forms of accounting registers. Methods and technique of record in the registers of registrations. Methods of correction of errors in an accounting. Register-warrant, register-warrant and automated forms of accounting.

**SEMANTIC MODULE II.**

**ACCOUNTING OF ASSETS (FINANCIAL ACCOUNTING-I)**

**Theme 9. Accounting of facilities of monies - 2 hour.**

A rotation of facilities of enterprise and place of money in it. Order of conduct and account of cash operations (30). An order of opening and closing of accounts in establishments of banks. Accounting of operations on bank accounts (31). Accounting of operations in foreign currency (302, 312, 314).

Accounting of other facilities (33).

**Theme 10. Accounting of financial investments - 2 hour.**

Determination and classification of financial investments. Accounting of current financial investments. Accounting of long-term financial investments. Accounting of long-term financial investments on a fair value. Accounting of long-term financial investments is after the method of participating in a capital. Accounting of long-term financial investments for redemption. Financial instruments.

**Theme 11. Accounting of account receivable - 2 hour.**

Determination and types of account receivable. Accounting of settlements with buyers and customers. Accruing and accounting of reserve of doubtful debts. Accounting of bills of exchange got. Accounting of other account receivable.

Settlements for advances given out. Settlements with accountable persons. Settlements for accrued revenues. Settlements for claims. Settlements for a damage to the inflicted persons. Settlements with other debtors. Opening of information about an account receivable in the financial reporting.

**Theme 12. Accounting of supplies - 2 hours.**

Determination and classification of supplies. Methods of estimation of supplies. Primitive estimation of supplies. Methods of estimation of flow of inventories. An estimation of supplies upon the date of balance. Primary accounting of supplies. Accounting of supplies on composition. Analytical and synthetic accounting of supplies. Taking of inventory of supplies, accounting of results of taking on inventory.

**Theme 13: Accounting of non-current assets - 4 hours.**

Confession, classification and estimation of non-current assets. Accounting of presence and receipt of basic facilities. Accounting of depreciation of basic facilities. Accounting of charges on repair of basic facilities. Accounting of leaving of basic facilities. Taking of inventory of basic facilities. Accounting of lease of irreversible assets. Essence and classification of lease. A reflection of leasing operations in an accounting of leaseholder. A reflection of leasing operations in an accounting of lessor. A sale with a next lease. Accounting of capital investments. Accounting of immaterial assets.

**4. The structure of the curriculum of academic discipline for full-time form of training**

	Full-time						Part-time					
	To-tal	including					Total	including				indiv · w.
		L	P	lab	ind.	indiv. w.		L	p	lab	ind.	
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>SEMANTIC MODULE 1</b>												
Theoretical bases of accounting and basic elements of its method												
1. General description and functions of economic accounting	1	2										
2. Object and method of accounting	6	2	4		1							
3. Accounting balance sheet	6	2	4		1							
4. Accounts of accounting and double record	6	2	4		1							



## 5. Themes of practical classes

№ i/o	Name of theme	Number of hours
1	1. General description and functions of economic accounting	
2	2. Object and method of accounting	4
3	3. Accounting balance	4
4	4. Accounts of accounting and double record	4
5	5. Document as element of accounting method	1
6	6. Inventory as element of accounting method	1
7	7. Estimation and costing	1
8	8. Registers and forms of accounting	1
9	9. Accounting of facilities of monies	4
10	10. Accounting of financial investments	2
11	11. Accounting of account receivable	4
12	12. Accounting of supplies	2
13	13. Accounting of tangible and immaterial non-current assets	2
Total hours		30

## 6. Methods of studies

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.

## 7. Control forms

Verbal control as an individual and frontal questioning. Writing control as module control works, independent writing works, current tests.



<b>NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCE OF UKRAINE</b>											
<b>ECL «Bachelor» Direction of preparation (speciality)</b>	<b>Department of <u>accounting and audit</u></b>	<b>QUESTION CARD № 1  Discipline «Accounting»</b>	<b>«Approve» Manager of department of accounting and audit</b>  _____								
<b>Examination question</b> <i>(max mark 10 marks for answer on each question)</i>											
1. A method and methodical ways of accounting.											
2. Chart of accounts, structure and setting.											
<b>Test tasks different types</b> <i>(max mark 1 mark for answer on each question)</i>											
1. To specify the name of form of accounting, which responds to the certain condition:											
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">A Memorial – order</td> <td style="width: 50%;">1) the register of accounting, which combines a register and ledger</td> </tr> <tr> <td>B Register – order</td> <td>2) used by the small enterprises</td> </tr> <tr> <td>C Main-register</td> <td>3) used by industrial enterprises</td> </tr> <tr> <td>D Simplified</td> <td>4) used by budgetary establishments</td> </tr> </table>				A Memorial – order	1) the register of accounting, which combines a register and ledger	B Register – order	2) used by the small enterprises	C Main-register	3) used by industrial enterprises	D Simplified	4) used by budgetary establishments
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B Register – order	2) used by the small enterprises										
C Main-register	3) used by industrial enterprises										
D Simplified	4) used by budgetary establishments										
2. To specify the code of the skipped account A foreign cash is taken into account in a cashdesk on ... sub-account											
3. The outsourcings of resources of enterprise belong to:											
<table style="width: 100%; border: none;"> <tr><td>1 Assets</td></tr> <tr><td>2 Equity</td></tr> <tr><td>3 Liabilities</td></tr> <tr><td>4 Facilities of monies</td></tr> </table>				1 Assets	2 Equity	3 Liabilities	4 Facilities of monies				
1 Assets											
2 Equity											
3 Liabilities											
4 Facilities of monies											
4. Sum of current liabilities of enterprise before banks for the loans are got from them – it:											
<table style="width: 100%; border: none;"> <tr><td>1. short-term credits</td></tr> <tr><td>2. long-term credits</td></tr> <tr><td>3. long-term debt</td></tr> <tr><td>4. an obligation from a lease</td></tr> </table>				1. short-term credits	2. long-term credits	3. long-term debt	4. an obligation from a lease				
1. short-term credits											
2. long-term credits											
3. long-term debt											
4. an obligation from a lease											
5. What is an economic accounting?											
<table style="width: 100%; border: none;"> <tr><td>1 quality description of economic processes</td></tr> <tr><td>2 a method of looking for economic processes</td></tr> <tr><td>3 method of correct division of material welfares</td></tr> <tr><td>4 cost reflection of all stages of economic activity</td></tr> <tr><td>5 quantitative reflection and quality description of economic processes for a control for their development and guidance by them</td></tr> </table>				1 quality description of economic processes	2 a method of looking for economic processes	3 method of correct division of material welfares	4 cost reflection of all stages of economic activity	5 quantitative reflection and quality description of economic processes for a control for their development and guidance by them			
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4 cost reflection of all stages of economic activity											
5 quantitative reflection and quality description of economic processes for a control for their development and guidance by them											
6. What are active accounts intended for?											
<table style="width: 100%; border: none;"> <tr><td>1 for the accounting of motion of sources of economic facilities</td></tr> <tr><td>2 for the accounting of production costs</td></tr> <tr><td>3 for the accounting of presence, motion of economic facilities</td></tr> <tr><td>4 for the accounting of the withdrawn facilities</td></tr> </table>				1 for the accounting of motion of sources of economic facilities	2 for the accounting of production costs	3 for the accounting of presence, motion of economic facilities	4 for the accounting of the withdrawn facilities				
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4 for the accounting of the withdrawn facilities											
7. To define the group of own sources of the facilities											
<table style="width: 100%; border: none;"> <tr><td>1 calculations with a budget; uncovered losses</td></tr> <tr><td>2 ration capital; the bills of exchange are got</td></tr> <tr><td>3 equity; budgetary financing</td></tr> <tr><td>4 Long-term credits; bonds</td></tr> <tr><td>5 An undistributed profit, debt for commodities</td></tr> </table>				1 calculations with a budget; uncovered losses	2 ration capital; the bills of exchange are got	3 equity; budgetary financing	4 Long-term credits; bonds	5 An undistributed profit, debt for commodities			
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2 ration capital; the bills of exchange are got											
3 equity; budgetary financing											
4 Long-term credits; bonds											
5 An undistributed profit, debt for commodities											
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 <span style="float: right;"><i>(in the form of answers to give in a word)</i></span>											
10. To choose a point, in which only economic facilities are represented:											
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1 Irreversible assets, investments, supplies</td> <td style="width: 50%;">3 Uncompleted production, account receivable, special purpose financing,</td> </tr> <tr> <td>2 Fixed assets, facilities of monies, undistributed profit</td> <td>4 Clearing account, finished products, equity</td> </tr> </table>				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				
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Current control				Rating from educational work $R_{EW}$	Rating is from additional work $R_{AW}$	Rating penalty $R_P$	Final attestation (examination or test)	Common amount of points
Semantic module 1	Semantic module 2	Semantic module 3	Semantic module 4					
100	100	-	-	70	-	-	30	100

Notes. 1. In accordance with «Statute about the credit-module departmental teaching in NULES of Ukraine», ratified by a rector in 03.04.2009, rating of student from educational work of  $R_{EW}$  in relation to the study of certain discipline is determined for a formula

$$R_{EW} = \frac{0,7 \cdot (R(1)_{SM} \cdot K(1)_{SM} + \dots + R(n)_{SM} \cdot K(n)_{SM})}{K_{DIS}} + R_{AW} - R_P,$$

where  $R(1)_{SM}, \dots, R(n)_{SM}$  – rating estimations of the semantic modules on a 100-ball scale;

$n$  – amount of the semantic modules;

$K(1)_{SM}, \dots, K(n)_{SM}$  – amount of credits of ECTS, foreseen by a working curriculum for the corresponding semantic module;

$K_{DIS} = K(1)_{SM} + \dots + K(n)_{SM}$  – amount of credits of ECTS, foreseen by a working curriculum for discipline in a current semester;

$R_{AW}$  – rating from additional work;

$R_P$  – penalty rating.

The brought formula maybe simplified, if to accept

$K(1)_{SM} = \dots = K(n)_{SM}$ . Then she will look like

$$R_{EW} = \frac{0,7 \cdot (R(1)_{SM} + \dots + R(n)_{SM})}{n} + R_{AW} - R_P.$$

**Rating from additional work of  $R_{AW}$**  is added to  $R_{EW}$  and can not exceed 20 points. It is determined by a lecturer and gets to the students the decision of department for implementations of works, that is not foreseen by a curriculum, but assist the increase of level of knowledge of students from discipline.

**Rating penalty  $R_P$**  does not exceed 5 points and subtracted from  $R_{EW}$ . It is determined by a lecturer and entered by a decision of departments for students, which mastered material of the semantic module too late, did not adhere to the chart of work, skipped employment and others like that.

2. According to the marked Statute preparation and defense of course project (works) are estimated on a 100 ball scale and farther transferred in estimations on a national scale and scale of ECTS.

### Evaluation scale: national and ECTS

A sum of points for all types of educational activity	Estimation of ECTS	An estimation on a national scale	
		for examination, course project (works), practice	for a test
90 – 100	<b>A</b>	perfectly	it is reckoned
82-89	<b>B</b>	well	
74-81	<b>C</b>		
64-73	<b>D</b>	satisfactorily	
60-63	<b>E</b>		
35-59	<b>FX</b>	unsatisfactorily with possibility of the repeated stowage	it is not reckoned with possibility of the repeated stowage
0-34	<b>F</b>	unsatisfactorily with the obligatory repeated study of discipline	it is not reckoned with the obligatory repeated study of discipline

### 8. Methodical providing

Kolesnikova O.M. Accounting. Methodical directions and tasks for implementation of practical classes and independent work for the students of direction of preparation 6.030508 «Finance and credit», 6.030504 “Economy of enterprise”/ O.M. Kolesnikova.- K.:PC“Comprint”. - 2015 – 69p.

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.

### Recommended literature

#### Base

1. Accounting on agricultural enterprises / For red. prof. M.F. Ogiychuka. – K.: Higher education, 2008. - 800 p.
2. Bilukha M.T. Theory of accounting. - K.: the Kiev State trade and economic university, 2008. - 692 p.
3. Butinets F.F. Financial accounting. Zhitomir: Ruta, 2009. - 912 p.
4. 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.

5. Kuzhelny M.V., Linnyk V.G. Theory of accounting: Textbook. – K.: KNEU, 2004. – 334 p.
6. Law of Ukraine „ About accounting and financial reporting in Ukraine” from 16. 07. 1999 / 996 - XIV.
7. „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.
8. Statute (standard) of accounting 1-35 (with changes and additions) [Electronic resource] // Ministry of finance of Ukraine : [site]. Access mode: <http://zakon4.rada.gov.ua/laws/show/z0336-13>
9. Suk L.K. Theory of accounting. - K.: Institute of postdiploma education of the Kiev university of the name of Tarasa Shevchenko. - 2008. - 471 p.
10. Tkachenko N.M. Accounting, taxation and reporting. - K.: Alerta, 2011. - 1080p.
11. Roche, John Bookkeeping: Manual and computerized. Dublin:Gill &Macmillan,2003
12. Jonatan Sutherland and Diane Canwall. Key concept in Accounting and Finance. Palgrave Macmillan.Balance business books.-2004. – 400p.

#### **Supplemental Materials**

1. Golov S. F. Accounting and financial reporting on international standards. - K.: Libra, 2004. - 880 p.
2. Golov S. F. Administrative accounting. - K.: Libra, 2008. - 703 p.
3. Ganiailo O. M., Kolesnikova O. M. Problem aspects of accounting of income tax//Economic announcer of university. Collection of scientific works of scientists and graduate students of SHEI of the «Pereyaslav-Hmelnyckyj state pedagogical university of the name of Hryhorij Skovoroda» -2011.- Producing of 17/1.-P.89-92.
4. Kolesnikova O. M., Ganiailo O. M. Problem questions of accounting and taxation of operations with the fixed assets.//Accounting and finances of AIC.- 2011.-№2.-P.12-15.
5. Kolesnikova O. M.Problem questions of accounting of reserve of doubtful debts in the context of the Tax code of Ukraine.//Effective economy. - 2011№11 <http://www.economy.nayka.com.ua/index.php?operation=1&iid=772>
6. Educational-methodical manual for preparation to complex state examination from professional disciplines for students direction of preparation 6.030509 «Accounting and audit» of:educational manual 2th ed. ch. add./[ Kaliuga Y.V., Savchuk V.K., Suk L. K. and other]-K.: «CP “Comprint”, 2012.-234p.
7. Pushkar M. S. Financial accounting: Textbook. Ternopil: carte Blanche, 2008.- 628p.
8. Sahartseva I.I. Record-keeping. - K.: «Condor», 2008.- 560p.
9. Skyrpan O.P., Paliuh M.S. Financial accounting: Educational manual. – Ternopil: TNEU, 2008. – 407 c. : <http://www.dom-eknig.ru/7656-fnansoviy-oblk.html>.

10. Homyak L. Record-keeping in Ukraine. Editional manual. 4-th ed. ch. add./ L. Homyak, V.I. Lemishivskyj -Lviv: National university "Lviv polytechnic" ( An Informatively-publishing center "INTELLECT+" of Institute of postdiploma education), "Intellect-west", 2008.-1072 p.
11. Chebanova N.V. Financial accounting. - K.: Publishing center "Academy", 2008 - 672 p.
12. Shamanska V.M. Primary documentation and registers of accounting : Educational manual / Shamanska V.M - K.: Knowledge, 2006. - 269 p.
13. Shumliaiev B.O. Accounting in industries of economy. - Dnipropetrovsk, 2008. - 458 p.

### **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/control/">http://www.kmu.gov.ua/control/</a>	Governmental portal of Cabinet of ministers of Ukraine
<a href="http://www.minfin.gov.ua">http://www.minfin.gov.ua</a>	Ministry of finance of Ukraine
<a href="http://www.me.gov.ua">http://www.me.gov.ua</a>	Ministry of economy of Ukraine
<a href="http://www.zakon.gov.ua">http://www.zakon.gov.ua</a>	Bills of Ukraine
<a href="http://podatkovij kodeks ukraini.htm">http://podatkovij kodeks ukraini.htm</a>	Tax code of Ukraine
<a href="http://kodeksy.com.ua/zakoni ukraini">http://kodeksy.com.ua/zakoni ukraini</a>	Laws of Ukraine