



COURSE SYLLABUS

"ACCOUNTING"

Specialty 051 "Economics"

Educational and professional program

"International Economics"

Academic year 2, semester 4

Form of study full-time

Number of ECTS credits 4

Language of instruction English

Course lecturer

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PhD in Economics

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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 compulsory component of the educational program "International Economics", 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 programme:

Integrative competency (IC): Ability to solve complex specialized problems and practical problems characterized by complexity and uncertainty of conditions, in the field of management or in the process training that involves the use of theories and methods social and behavioral sciences.

General competencies (GC): GC4 Ability to apply knowledge in practical situations.

Professional (special) competencies (PC): SC 1. Ability to identify and describe characteristics organizations. SC 2. Ability to analyze performance organizations, compare them with the factors of external and Internal environment. SC 12. Ability to analyze and structure problems organizations, to form sound decisions.

Program learning outcomes (PLO) of the educational programme: PLO 4. Demonstrate the skills in identifying problems and justifying management decisions. PLO 6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions. PLO 22. Create intra-economic control, analysis of economic activity, conduct audits and perform management accounting. PLO 37 Ability to form budgets, forecasts and evaluate management of internal and external logistics flows.

COURSE STRUCTURE

Topic	Hours (lectures / practical)	Learning outcomes	Tasks	Evaluation
4 semester				
MODULE1. Basis of Accounting				
1. General description and functions of economic accounting	1/1	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 - credited.
2. Object and method of accounting	1/1	Distinguish and know its elements.	Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).	Module: descriptive part 100;
3. Accounting balance sheet	1/1	Understand the principles and functions of accounting.	Doing independent work (tasks in eLearn).	test part 30 * 0.1;
4. Accounts of accounting and double record	1/1	Know the basic principles of facilities/sources classification.	Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)	Independent work - according to the evaluation journal in eLearn.
5. Documentation as element of accounting method	1/1	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	1/1			
7. Estimation and costing	1/1			

8. Registers and forms of accounting	1/1			
Total for module 1	8/8			
MODULE 2. Accounting of assets (Financial accounting I).				
9. Cash accounting	2/2			
10. Accounting of financial investments	1/1	<p>Know the essence, meaning and types of assets.</p> <p>Be able to draft document and register by economic transaction with assets.</p> <p>Distinguish between synthetic and analytical accounting of assets and liabilities.</p>	<p>Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn).</p> <p>Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).</p> <p>Doing independent work (tasks in eLearn).</p> <p>Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)</p>	<p>Execution and pass the lab work - credited.</p> <p>Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.</p>
11. Accounting of receivables	1/2/			
12. Accounting of supplies	1/1			
13. Accounting of tangible and immaterial non-current assets	2/1			
Total for semantic module 2	7/7			
Total hours for semester 5	30 15/15			
MODULE 3. Accounting of liabilities (Financial accounting II).				
1. Accounting of long-term and current liability	3/3	<p>Know the essence, meaning and types of liabilities.</p> <p>Be able to draft document and register by economic transaction with liabilities.</p> <p>Distinguish between synthetic and analytical accounting of assets and liabilities.</p>	<p>Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn).</p> <p>Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).</p> <p>Doing independent work (tasks in eLearn).</p> <p>Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)</p>	<p>Execution and pass the lab work - credited.</p> <p>Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.</p>
2. Labor Accounting and its payments	3/3			
3. Accounting for tax and payment settlements	2/2			
Total for semantic module 3	8/8			
MODULE 4. Accounting of cost, incomes, and financial results.				
4. Accounting of equity and providing of next charges and payments.	2/2	<p>Distinguish the behavior of costs depending on their classification.</p> <p>Be able to determine the cost function.</p> <p>Know the purpose and essence of costing.</p> <p>Be able to determine marginal revenue. Be able to calculate the taxes and profit after deduction.</p> <p>Be able to prepare and analyze financial statements, interpret and use accounting and related information to substantiate, make professional decisions.</p>	<p>Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn).</p> <p>Execution and pass the practical work (in Guidelines - in continuation of practical classes, and independently - in eLearn).</p> <p>Doing independent work (tasks in eLearn).</p> <p>Preparation and writing of a modular test (descriptive part - in the classroom, test - in eLearn)</p>	<p>Execution and pass the lab work - credited.</p> <p>Module: descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.</p>
5. Accounting of cost, incomes, and financial results	3/3			
6. Financial reporting: an order of drafting and presentation	2/2			
Total for module 4	7/7			
Total hours for 6 sem.	30 15/15			

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 2 semester	120 60/60	70
Exam		30
Total for Course		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://dglip.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://dglip.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.
- 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>