



## COURSE SYLLABUS

"ACCOUNTING"  
 Specialty 051 "Economics"  
 Academic 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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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):** GC 3. The ability to abstract thinking, analysis and synthesis. GC 8. The ability to search, process and analyze information from various sources. GC 11. The ability to make informed decisions.

**Special (professional) competencies (SC):** SC 4. The ability to explain economic and social processes and phenomena based on theoretical models, analyze and meaningfully interpret the results obtained. SC 6. Ability to apply economic and mathematical methods and models to solve economic problems. SC10. The ability to use modern sources of economic, social, management, accounting information for the preparation of official documents and analytical reports. SC 14. The ability to deeply analyze problems and phenomena in one or more professional areas, taking into account economic risks and possible socio-economic consequences.

**Expected learning outcomes (ELO) of the educational programme:** ELO 5. Apply analytical and methodical tools for justifying proposals and making management decisions by various economic agents (individuals, households, enterprises and state authorities). ELO 8. Apply appropriate economic and mathematical methods and models to solve economic problems. ELO 10. To analyze the functioning and development of economic entities, to determine the functional areas, to calculate the relevant indicators that characterize the effectiveness of their activities. ELO 11. Be able to analyze the processes of state and market regulation of socio-economic and labor relations. ELO 21. To be able to think abstractly, apply analysis and synthesis to identify key characteristics of economic systems of different levels, as well as peculiarities of the behavior of their subjects.

### COURSE STRUCTURE

Topic	Hours (lectures / practical)	Learning outcomes	Tasks	Evaluation
4 semester				
MODULE 1 <i>Theoretical bases of accounting and basic elements of its method. Accounting of assets</i>				
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	Module:

3. Accounting balance sheet	1/1	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.	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)	descriptive part 100; test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
4. Accounts of accounting and double record	1/1			
5. Documentation as element of accounting method	1/1			
6. Inventory as element of accounting method	1/1			
7. Estimation and costing	1/1			
8. Registers and forms of accounting	1/1			
9. Cash accounting	2/2	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	1/1			
11. Accounting of receivables	1/2/			
12. Accounting of supplies	1/1			
13. Accounting of tangible and immaterial non-current assets	2/1			
Total hours for Module 1	30 15/15			
<b>MODULE 2. Accounting of liabilities. Accounting of costs, incomes and financial results</b>				
14. Accounting of long-term and current liability	3/3	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.
15. Labor Accounting and its payments	3/3			
16. Accounting for tax and payment settlements	2/2			
17. Accounting of equity and providing of next charges and payments.	2/2	Distinguish the behavior of costs depending on their classification. Be able to determine the cost function. Know the purpose and	Preparation for lectures (preliminary acquaintance with the presentation and full-text lecture in eLearn). Execution and pass the practical work (in	Execution and pass the lab work - credited. Module: descriptive part 100;
18. Accounting of cost, incomes, and financial results	3/3			

19. Financial reporting: an order of drafting and presentation	2/2	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.	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)	test part 30 * 0.1; Independent work - according to the evaluation journal in eLearn.
Total hours for Module 1.	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

<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	
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: <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-polozhennja>

##### 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>