



Lecturer of the course

Contact information of the
lecturer (e-mail)

Course page in eLearn

COURSE SYLLABUS "ACCOUNTING"

Degree of higher education - Bachelor

Specialty 073 "Management"

Educational program "Management"

Academic year 2, semester 4

Form of study full-time

Number of ECTS credits 4

Language of instruction English

Kolesnikova Olena Mykolaivna, Candidate of Economic Sciences,

Associate Professor of the Accounting and Taxation Department

PhD in Economics

Kolesnikova.o.m@nubip.edu.ua

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

COURSE DESCRIPTION

"Accounting" is a compulsory component of the educational program "Management". The main purpose of the study by future managers discipline is the formation of theoretical knowledge and acquisition of practical skills organization and maintenance of accounting and financial audit reporting, as well as the use of their results as an information base for adoption effective management decisions.

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 8 Skills in the use of information and communication technologies. GC 15. Ability to act on the basis of ethical considerations (motives).

Professional (special) competencies (PC): SC 2. Ability to analyze performance organizations, compare them with the factors of external and Internal environment. SC 6. Ability to act socially responsibly and consciously. SC 7. Ability to choose and use modern management tools. SC10. Ability to evaluate the work performed, ensure their quality and motivate the organization's staff. SC 12. Ability to analyze and structure problems organizations, to form sound decisions. SC 14. Understand the principles of psychology and use them in professional activities. SC 15. Ability to form and demonstrate leadership qualities and behavioral skills. SC 16. Ability to identify and analyze new market opportunities, including the international business environment, formulate new ideas, develop projects and organize business process management.

Program learning outcomes (PLO) of the educational programme: PLO 6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions. PLO 12. Assess the legal, social and economic consequences of the functioning of the organization. PLO 18. Demonstrate the ability to identify prospects for enterprise development, develop projects, organize business process management based on the analysis of market opportunities and the international business environment.

COURSE STRUCTURE

Topic	Hours (lectures / practical)	Learning outcomes	Tasks	Assessment
5 semester				
MODULE1. Theoretical bases of accounting and basic elements of its method				
1. General description and functions of economic accounting	½	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	¼	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	¼	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	½	Know the basic principles of facilities/sources classification.	Preparation and writing of a modular test (descriptive	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		
6. Inventory as element of accounting method	1/1			

7. Estimation and costing	1/1	grouping it items and issues.	part - in the classroom, test - in eLearn)	
8. Registers and forms of accounting	1/1			
Total for module 1	8/16			
MODULE 2. Accounting of assets and liabilities				
9. Cash accounting accounting of financial investments	½	Know the essence, meaning and types of assets and liabilities Be able to draft document and register by economic transaction with assets and 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 in eLearn.
10. Accounting of current assets	½			
11. Accounting of non-current assets	½			
12. Accounting of long-term and current liability	½			
13. Labor Accounting and its payments	½			
14. Accounting of equity and providing of next charges and payments.	1/1			
15. Accounting of cost, incomes, and financial results	1/1	Know the essence, meaning and types of costs, incomes and financial results. Be able to draft Financial reporting and analize it for adoption effective management decisions		
16.Financial reporting: an order of drafting and presentation	1/1			
Total hours for module 2	7/14			
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 4 semester	120 15/30			70
Exam				30
Total for Course	120			100

<i>Policy regarding deadlines and resits:</i>	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).
<i>Academic honesty policy:</i>	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.
<i>Attendance policy:</i>	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>
- Law of Ukraine „About accounting and financial reporting in Ukraine” 996 – XIV, new red.

URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text>

4. National accounting standards 1-34 (with changes and additions)

URL: <https://mof.gov.ua/uk/nacionalni-polozhennja>

Auxiliary

5. 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>
6. 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>
7. 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>