

**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**  
**MANAGEMENT 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

### Management 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	Finance and credit	
Educationally-qualifying level	ED bachelor	
<b>Description of educational discipline</b>		
Kind	mandatory	
Common amount of hours	30	
Amount of credits of ECTS	1	
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	3-rd	
Semester	6	
Lecture classes	15 hours	
Practical, seminar classes	15 hours	
Laboratory classes		
Independent work		
Individual tasks		
Amount of a week's hours for the daily form of studies : audience independent work of student	2 hours	

## 2. Aim and task of educational discipline

**The aim** of teaching of sampling educational discipline "**Management accounting**" made in accordance with the educationally-professional program of preparation of **ED bachelor** direction of preparation 6.030508 "Finance and credit".

**The basic tasks** of studying of discipline "**Management accounting**" is

- finding of abilities to apply the proper methods and receptions in the process of accounting of charges and costing with the purpose of making effective management decisions;
- establishment of general methodological bases of construction of administrative accounting in the economic forming of AIC in obedience to the accepted legislative documents on passing to the relations of markets in an economics on the basis of peculiar on earth;
- development of the system of economic economic-financial performance indicators for an economic analysis and management;
- applications of modern technical receptions, methods, forms of conduct of accounting, their systematic perfection, in connection with the change of patterns of ownership of the economic forming of AIC;
- generalization of experience of conduct of accounting and control of the best economies and distribution of it within the limits of the system of AIC;
- application of the newest receptions of workers of registrations;
- creation AWP, collection and treatment of information on computer.

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

***to know:***

- theoretical bases of accounting, principles of modern organization of accounting in the system of AIC,
- technique of conduct of accounting, typical chart of accounts, typical primary document, typical correspondence of accounts, progressive forms and methods of accounting,
- organization of the analytical and synthetic accounting of facilities, sources, obligations, processes,
- typical registers of registrations of basic forms of accounting, maintenance of the financial and production reporting.

***Be able:***

- to define the forms of accounting, give the estimation of the state of accounting;
- to understand maintenance of primary documents, registers of registrations, analytical and synthetic accounts,
- to use information of accounting in the practical work,
- to analyze economic information of economic and financial activity, use these information for the search of backlogs of improvement of production;
- to use these information for the necessities of planning, control.

### 3. Program of academic discipline

**Semantic module 1.** Methodological bases accounting of cost of production and costing unit cost of product of agrarian industrial complex (AIC)

#### **Theme 1.** (1 hour)

*Purpose, maintenance and organization of management accounting.*

Object, methods, principles, aims and functions of administrative accounting.

An administrative accounting in the informative system of enterprise.

Stages of development of administrative accounting.

Base models of administrative accounting.

The system of records of economic operations on the accounts of administrative and financial accounting.

#### **Theme 2.**

*Composition of charges of production.* (1 hour)

A concept of charges in an administrative accounting.

Composition of charges of production and their classification by elements.

#### **Theme 3.** (2 hours)

*Classification and conduct of charges.*

A concept of charges in an administrative accounting.

Principles of registration classification of charges.

Methods of study of conduct of charges.

#### **Theme 4.** (2 hours)

*Methods of accounting and costing of charges.*

Object and methods of accounting of charges.

Production accounting as process of accounting of charges and costing of unit cost.

Types of costing and elements of the system of costing.

#### **Theme 5.** (1 hour)

*Accounting and costing for complete charges.*

A costing on the basis of activity.

General chart of accounting of charges of activity.

#### **Theme 6.** (1 hour)

*Accounting and costing for variable charges.*

Costing of variable charges: advantages and lacks of direct-cost.

#### **Theme 7.** (1 hour)

*Accounting and costing for normative charges.*

System of standard-cost.

### **SEMANTIC MODULE II.**

Accounting, analysis and control for the centers of responsibility. Budgeting.

#### **Theme 8.** (2 hours)

*Analysis of intercommunication of charges, volume of activity and income.*

**Accounting of incomes and results of activity: administrative aspect**

Influence of the system of costing on forming of financial result.



Semantic module 2. Accounting, analysis and control for the centers of responsibility. Budgeting.											
8. Analysis of intercommunication of charges, volume of activity and income.	4	2		2							
9. Analysis of relevancy of information for making management decisions.	2	1		1							
10. Budgeting and control.	3	1		1							
11. Accounting and control for the centers of responsibility.	3	1		1							
12. Intercommunication of management and financial accounting.	2	1		1							
Total for semantic module 2	14	6		6							
Total hours	30	15		15							
Course project (work) from  _____											
– (if is in a working curriculum)											
Total hours	30	15		15							

### 5. Themes of practical classes

№ i/o	Name of theme	Amount hours
1	1. Purpose, maintenance and organization of management accounting.	1
2	2. Composition of charges of production.	1
3	3. Classification and conduct of charges.	2
4	4. Methods of accounting and costing of charges.	2
5	5. Accounting and costing for complete charges.	1
6	6. Accounting and costing for variable charges.	1
7	7. Accounting and costing for normative charges.	1
8	8. Analysis of intercommunication of charges, volume of activity and income.	2
9	9. Analysis of relevancy of information for making management decisions.	1
10	10. Budgeting and control.	1
11	11. Accounting and control for the centers of responsibility.	1
12	12. Intercommunication of management and financial accounting.	1
	Total hours	15

## 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.

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

$n$  – amount of the semantic modules;

$K(1)_{SM}$ ,  $K(n)_{SM}$  – 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.

### 8. 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

### 9. Methodical providing

Kolesnikova O.M., Management accounting. Methodical pointing to conducting of practical employments for the students of speciality “Finance and credit”.- K.: NULES Ukraine. – 2015.- 54p.

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.

### 10. Recommended literature Base

1. Administrative accounting / F.F. Butinets, T.V.Davidyuk, other. – Zh.: PE “Ruta”, 2008. – 480 p.



2. „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.
3. Drury K. Administrative and industrial accounting.-K.: UNITY-DANA, 2002
4. Financial accounting: Textbook for the students of speciality «Accounting and audit» of HES/ for red.prof. F.F. Butintya- a 9-th edith. – Zh.: PE “Ruta”, 2009. – 912p.
5. Instruction „About claim of card 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.
6. Law of Ukraine „ About accounting and financial reporting in Ukraine” from 16. 07. 1999 / 996 - XIV.
7. Methodical recommendations from organization and conduct of accounting for a magazine-warrant form on the enterprises of agroindustrial complex, ratified the order of Ministry of agrarian policy of Ukraine from March, 04.06.2009 N390.
8. Provision (standard) of accounting 1-35 (with changes and additions) [Electronic resource] // Ministry of finance of Ukraine : [site]. Access mode:[http://www.minfin.gov.ua/control/publish/article/main?art\\_id=92410&cat\\_id=92408](http://www.minfin.gov.ua/control/publish/article/main?art_id=92410&cat_id=92408)
9. Pushkar M.S. Financial accounting: Textbook. T.: Carte blanche, 2008.- 628p.
- 10.State (standards) of accounting.
- 11.Suk L.K., Suk P.L. Accounting II – K.: University “Ukraine”, 2008. – 701 p.
- 12.Tkachenko N.M. Financial accounting on the enterprises of Ukraine. - K.: A.S.K., 2006. - 784 p.
- 13.Tkachenko N.M. Accounting, taxation and reporting. - K.: Alerta, 2011. - 1080p.
- 14.Tkachenko N.M. Accounting on the enterprises of Ukraine. - K.: A.S.K., 2007. - 784p.
- 15.Roche, John Bookkeeping: Manual and computerized. Dublin:Gill &Macmillan,2003
- 16.Jonatan Sutherland and Diane Canwall. Key concept in Accounting and Finance. Palgrave Macmillan.Balance business books.-2004. – 400p.

#### **Auxiliary**

- 17.Golov S. F. Accounting and financial reporting on international standards. - K.: Libra, 2004. - 880 p.
- 18.Golov S. F. Administrative accounting. - K.: Libra, 2008. - 703 p.
- 19.Ganyajlo 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.

20. Kolesnikova O. M., Ganyajlo O. M. Problem questions of accounting and taxation of operations with the fixed assets. // Accounting and finances of AIC. - 2011. - №2. - P.12-15.
21. 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>
22. 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.
23. Pushkar M. S. Financial accounting: Textbook. Ternopil: carte Blanche, 2008. - 628p.
24. Sahartseva I.I. Record-keeping. - K.: «Condor», 2008. - 560p.
25. Homyak L. Record-keeping in Ukraine. Editional manual. 4-th ed. ch. add. / L. Homyak, V.I. Lemishivskij - Lviv: National university "Lviv polytechnic" ( An Informatively-publishing center "INTELLECT+" of Institute of postdiploma education), "Intellect-west", 2008. - 1072 p.
26. Chebanova N.V. Financial accounting. - K.: Publishing center "Academy", 2008 - 672 p.
27. Shamanska V.M. Primary documentation and registers of accounting : Educational manual / Shamanska V.M - K.: Knowledge, 2006. - 269 p.
28. Shumlyayev 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
<a href="http://www.elibrary.ru">www.elibrary.ru</a>	Scientific e-library
<a href="http://www.citforum.ru">www.citforum.ru</a>	E-library
<a href="http://www.metod.narod.ru">www.metod.narod.ru</a>	Educational resources
<a href="http://Mega.km.ru">Mega.km.ru</a>	Encyclopedias and dictionaries

