
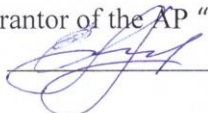


**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES  
OF UKRAINE  
FACULTY OF ECONOMICS  
Department of Accounting and Taxation**



**"APPROVED"**  
Dean of Faculty of Economics  
Anatoliy DIBROVA  
Minutes №1 of August 28, 2024

**"APPROVED"**  
at the meeting of  
the department of Accounting and Taxation  
Head of Department  
 Volodymyr LYTUVYENKO  
Minutes №1 of August 20, 2024

**"REVIEWED"**  
Guarantor of the AP "International Economics"  
 Olena KIREITSEVA

**CURRICULUM OF ACADEMIC DISCIPLINE**

**ACCOUNTING**

Field of knowledge Social and behavioral sciences  
preparation of ED Bachelor  
specialty 051 "Economics"  
Academic program "International Economics"

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Kyiv - 2024

## **Description of the discipline Accounting**

<b>Academic degree, specialty, academic program</b>	
Field of knowledge	Social and behavioral sciences
Specialty	051 "Economics"
Academic program	"International Economics"
Academic degree	Bachelor's
<b>Characteristics of the discipline</b>	
Type	Compulsory
Total number of hours	120
Number of ECTS credits	4
Number of content modules	2
Form of assessment	Exam (4 semester)
<b>Indicators of the course for full-time form of study</b>	
	full-time education
Course (year of study)	2-nd
Semester	4
Lectures	30 hours
Practical, seminar classes	30 hours
Laboratory classes	
Self-study	60 hr
Individual assignments	
Number of hours per week for full-time students	4 hours

### **1. Aim, objectives, competences and expected learning outcomes of the discipline**

**The aim "Accounting"** is forming of the system of theoretical knowledge and practical skills from the accounting of financially- economic operations of all industries of national economy.

**Objectives** are:

- study of methods and rational organization of accounting in enterprises on the basis of progressive forms use and national standards;
- acquisition of skills of processing and use of accounting information in management.

**Acquisition of competencies:**

**Integral competence (IC):** the ability to solve complex specialized tasks and practical problems in the economic sphere, which are characterized by the complexity and uncertainty of the conditions applied to the theory and methods of economic science.

**General competences (GC):**

GC 8. The ability to search, process and analyze information from various sources.

GC 11. The ability to make informed decisions.

**Special** (professional) competences (SC):

SC 6. Ability to apply economic and mathematical methods and models to solve economic problems.

SC7. Ability to apply computer technology and data processing software for the solution economic tasks, information analysis, and preparation analytical reports.

SC10. The ability to use modern sources of economic, social, management, accounting information for the preparation of official documents and analytical reports.

**Expected Learning Outcomes (ELO):**

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 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.

## 2. PROGRAM AND STRUCTURE OF THE DISCIPLINE

**FOR: – complete full-time form of study**

	Full-time					
	Total	Including				
		L	P	Lab		ind.
1	2	3	4	5	6	7
<b>CONTENT MODULE 1</b>						
<i>Theoretical bases of accounting and basic elements of its method.</i>						
<i>Accounting of assets</i>						
1. General description and functions of economic accounting	4	1	1			2
2. Object and method of accounting	6	1	1			4
3. Accounts of accounting and double record	6	1	1			4
4. Accounting balance sheet	4	1	1			2
5. Documentation as element of accounting method	4	1	1			2

6. Inventory as element of accounting method	4	1	1			2
7. Estimation and costing	4	1	1			2
8. Registers and forms of accounting	4	1	1			2
9. Cash accounting	4	2	2			2
10. Accounting of financial investments	2	1	1			2
11. Accounting of receivables	3	1	2			2
12. Accounting of supplies	2	1	1			2
13. Accounting of tangible and immaterial non-current assets	3	2	1			2
Total for semantic Module 1	60	15	15			30
<b>CONTENT MODULE 2</b> <i>Accounting of liabilities. Accounting of costs, incomes and financial results</i>						
14. Accounting of long-term and current liability	10	3	3			4
15. Labor Accounting and its payments	10	3	3			4
16. Accounting for tax and payment settlements	6	2	2			2
17. Accounting of equity and providing of next charges and payments.	10	2	2			6
18. Accounting of cost, incomes, and financial results	16	3	3			10
19. Financial reporting: an order of drafting and presentation	8	2	2			4
Total hours for Module 2	60	15	15			30
Total hours	120	30	30			60

### 3. Topics of practical classes

№ i/o	Topic title	Number of hours
1	General description and functions of economic accounting	1
2	Object and method of accounting	1
3	Accounts of accounting and double record	1
4	Accounting balance	1
5	Document as element of accounting method	1
6	Inventory as element of accounting method	1
7	Estimation and costing	1
8	Registers and forms of accounting	1
9	Cash accounting	2
10	Accounting of financial investments	1
11	Accounting of receivables	2
12	Accounting of supplies	1
13	Accounting of tangible and immaterial non-current assets	1
14	Accounting of long-term and current liability	3
15	Accounting of labor and its payments	3
16	Accounting of tax and payments settlements	2
17	Accounting of equity and providing of next charges and payments.	2
18	Accounting of costs, incomes and financial results	3
19	Financial reporting: an order of drafting and presentation	2
Total hours		30

### 4. Topics for self-study

№ i/o	Topic title	Number of hours
1	General description and functions of economic accounting	2
2	Object and method of accounting	4
3	Accounts of accounting and double record	4
4	Accounting balance	2
5	Document as element of accounting method	1
6	Inventory as element of accounting method	1
7	Estimation and costing	1
8	Registers and forms of accounting	1
9	Cash accounting	4
10	Accounting of financial investments	2
11	Accounting of receivables	4
12	Accounting of supplies	2
13	Accounting of tangible and immaterial non-current assets	2
14	Accounting of long-term and current liability	6
15	Accounting of labor and its payments	6

16	Accounting of tax and payments settlements	4
17	Accounting of equity and providing of next charges and payments.	4
18	Accounting of costs, incomes and financial results	6
19	Financial reporting: an order of drafting and presentation	4
Total hours		60

#### 5. Tools for assessing expected learning outcomes:

- exam;
- credit;
- module tests;
- presentation of practical works;
- other types.

#### 6. Teaching methods:

- verbal method (lecture, discussion, interview, etc.);
- practical method (practical classes);
- self-study (completing assignments);
- other species.

#### 7. Assessment methods:

- exam;
- credit;
- oral or written assessment;
- module tests;
- presentation of practical works;
- other types.

#### 8. Distribution of points received by students

The assessment of students' knowledge and skills is conducted by means of a 100-point scale and is converted into national grades according to Table 1 of the current Exam and Credit Regulations at NULES of Ukraine.

Student's rating, points	National grading of exams and credits	
	exams	credits
90-100	excellent	pass
74-89	good	
60-73	satisfactorily	
0-59	unsatisfactorily	fail

To determine a student's rating in the discipline RDIS (up to 100 points), the received assessment rating RA (up to 30 points) is added to the academic performance rating RAP (up to 70 points):  $RDIS = RAP + RA$ .

## 9. Teaching and learning aids

- e-learning course of the discipline  
(<http://elearn.nubip.edu.ua/enrol/index.php?id=1010> );
- lectures and presentations (in electronic form);
- textbooks, manuals, tutorials;
- guidelines for studying a discipline by full-time and part-time students:  
**Kolesnikova O.M.** Accounting. Guidelines and tasks for implementation of practical classes and independent work for the students of academic program “International Economics” K.:PC“Comprint”. 2024.110 p.

## 10. Recommended sources of information

### Base

1. 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>
2. 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>
3. <https://dglib.nubip.edu.ua/handle/123456789/8225>
4. 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>
5. National accounting standards 1-34 (with changes and additions)  
URL: <https://mof.gov.ua/uk/nacionalni-polozhennja>

### Auxiliary

6. 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>
7. 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>
8. 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>
9. S. Rohoznyi, I. Parasii-Verhunencko, P. Kutsyk, O.Kolesnikova, S.Holovatska. Problem aspects of application by state enterprises of international standards of accounting and reporting in rental operations. *Independent Journal of Management & Production*, 2020, №12 (6): 540 – 559  
<https://doi.org/10.14807/ijmp.v12i6.1762>

10. A. Gevchuk; O. Kolesnikova. Environmental accounting in the accounting system: place and role in preserving the environment. Effective economy. No. 7 (2024) <https://doi.org/10.32702/2307-2105.2024.7.8>

**Informative resources**

<a href="http://www.kmu.gov.ua/">http://www.kmu.gov.ua/</a>	Governmental portal of Cabinet of ministers of Ukraine
<a href="https://kodeksy.com.ua/zakoni_ukraini.">https://kodeksy.com.ua/zakoni_ukraini.</a>	Laws of Ukraine
<a href="https://buhgalter911.com/">https://buhgalter911.com/</a> <a href="https://ibuhgalter.net/">https://ibuhgalter.net/</a> <a href="https://zir.tax.gov.ua/">https://zir.tax.gov.ua/</a>	News about Accounting