



Syllabus Course Program



Accounting and analysis of the budget institutions activities

Specialty

072 – Finance, Banking, Insurance and the Stock Market

Educational program

Finance and Banking

Level of education

Bachelor's level

Semester

8

Institute

Institute of Education and Science in Economics, Management and International Business

Department

Accounting and Finance (205)

Course type

Optional

Language of instruction

English

Lecturers and course developers

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PhD in Economic Sciences, Associate Professor, Associate Professor of Department of Accounting and Finance

Authored and co-authored over 170 scientific and methodological publications. Senior lecturer of courses "Taxation", "Accounting and Analytical Support of Financial and Credit Institutions Activity", "Accounting and analysis of the budget institutions activities", "Capital-investment Management"

[Learn more about the teacher on the department's website](#)

General information

Summary

The discipline provides for a harmonious combination of theoretical knowledge and practically oriented skills regarding the peculiarities of accounting, analysis of the activities of budget institutions, the study of the legal framework of accounting in the public sector, mastering the methodology of registration of accounting information and the display of economic transactions of budget institutions.

Course objectives and goals

To form and consolidate in the future specialists from the specialty "Finance, banking, insurance and fund management" systematic knowledge of the conceptual foundations and organizational aspects of accounting by a budget institution; promote the acquisition of practical skills in accounting and analysis of the activities of budget institutions based on the principles of its effective functioning and ensuring social and economic development of society; to build a base for students to master the basics of accounting, analytical and regulatory support for the activities of budget institutions.

Format of classes

Lectures, workshops, consultations, self-study. Individual task in the form of an essay. Final control in the form of test.

Competencies

GC 05. Skills in using information and communication technologies.

GC 06. Ability to conduct research at the appropriate level.

GC 07. Ability to learn and master modern knowledge.

GC 08. Ability to search, process and analyze information from various sources

SC 02. Understanding the peculiarities of functioning of modern world and national financial systems and their structure.

SC 03. Ability to diagnose the state of financial systems (state finances, including budget and tax systems, finances of business entities, finances of households, financial markets, banking system and insurance).

SC 04. Ability to apply economic and mathematical methods and models to solve financial problems.

SC 05. Ability to apply knowledge of legislation in the field of monetary, fiscal regulation and regulation of the financial market.

SC 06. Ability to use modern information and software for obtaining and processing data in the field of finance, banking and insurance.

SC 07. Ability to prepare and analyze financial statements.

SC 08. Ability to perform control functions in the field of finance, banking and insurance.

SC 10. Ability to determine, justify and take responsibility for professional decisions.

Learning outcomes

LO 04. Know the mechanism of functioning of state finances, including budget and tax systems, finances of business entities, household finances, financial markets, banking system and insurance.

LO 05. Possess a methodical toolkit for diagnosing the state of financial systems (state finances, including budget and tax systems, finances of economic entities, finances households, financial markets, the banking system and insurance.

Student workload

The total volume of the course is 150 hours (5 ECTS credits): Lectures - 30 hours, workshops - 20 hours, self-study - 100 hours.

Course prerequisites

Successful completion of the course requires knowledge and practical skills in the following disciplines: banks and banking, investment, financial controlling, financial markets, corporate finance, financial planning and budgeting, financial analysis.

Features of the course, teaching and learning methods, and technologies

Interactive lectures with presentations, discussions, workshops, individual and team work, research work, work with literature and information sources, problem-based learning. The Office 365 package is used to conduct lectures and practical classes, exchange information, and provide students with educational materials.

Program of the course

Topics of the lectures

Topic 1. Basic principles of accounting in budget institutions

Regulatory and legal maintenance of accounting of budgetary institutions. Accounting policy. Basic forms of accounting in budget institutions.

Topic 2. Budget classification

Concepts and features of budget classification. Studying the peculiarities of accounting of income and expenses of general and special funds of budgetary institutions.

Topic 3. Estimates of a budget institution

Determination of the estimate of the budget institution and its types. Principles of budget financing. Normative and legal regulation of the order of planning and approval of the estimate.

Topic 4. Organization of budget accounting

Organization of budget accounting: basic requirements and regulatory framework. Accounting policy of a budgetary institution. Normative basis for accounting of budgetary institutions.

Topic 5. Chart of accounts of budget institutions' accounting

Plan of accounting accounts for budgetary institutions. Budget accounting account structure.

Topic 6. Balance sheet of a budgetary institution and its analysis

Peculiarities of building the budget institution's balance sheet. Composition and characteristics of balance sheet items.

Topic 7. Accounting and analysis of revenues and expenses of a budgetary institution

The concept of "managers of budget funds". The procedure for receiving budget allocations. Purpose, tasks, procedure for accumulation and use of funds in the Unified Treasury Account. The composition and purpose of accounting accounts for the display of income. Classification of expenses.

Topic 8. Accounting and analysis of money and other funds

Concepts and types of monetary and settlement transactions in budget institutions. Display of cash transactions on accounting accounts. Accounting of transactions in foreign currency. The procedure for procurement of works, services and goods of state institutions from business entities at the expense of budget funds. Accounting for taxes and payments.

Topic 9. Accounting and analysis of salary, insurance and scholarship calculations

The task of accounting for the accrual and payment of wages in budgetary institutions. Wage structure in Ukraine. Calculation of wages. The procedure for settlement with employees and payment of wages. Synthetic and analytical accounting of wages and related calculations of budgetary institutions.

Topic 10. Accounting and analysis of non-current assets, stocks and production

Recognition and assessment of fixed assets in budget institutions. Normative regulation of accounting of non-current assets in budget institutions. Classification of fixed assets according to national standards. Concept of reserves in budgetary institutions and criteria for their recognition. Concept of production in budgetary institutions.

Topic 11. Accounting and analysis of equity capital

Own capital of budgetary institutions and tasks of its accounting. Components of equity capital of budgetary institutions. Accounting and economic characteristics of equity accounting accounts.

Topic 12. Reporting of budgetary institutions

Closing accounts, the procedure for drawing up and submitting annual reports of budgetary institutions. Composition of accounting reports of budgetary institutions and its regulation.

Topics of the workshops

Topic 1. Basic principles of accounting in budget institutions

Peculiarities of the functioning of budgetary institutions. Organization of centralized accounting. List and designation of memorial warrants for budgetary institutions. The procedure for filling out cards and books of analytical accounting of budgetary institutions.

Topic 2. Budget classification

The essence of budget classification. Classification of budget revenues. Classification of budget expenditures. Studying the peculiarities of accounting of income and expenses of general and special funds of budgetary institutions.

Topic 3. Estimates of a budget institution

The procedure for planning, drawing up and approving an estimate Features of drawing up an estimate of a budgetary institution. Definition and types of managers of budget funds.

Topic 4. Organization of budget accounting

Accounting forms and accounting registers of budget institutions. Stages of the accounting process of a budget institution. The procedure for developing the accounting policy of a budget institution.

Topic 5. Chart of accounts of budget institutions' accounting

Plan of accounting accounts for budgetary institutions, its structure. Structure and components of budget accounting accounts.

Topic 6. Balance sheet of a budgetary institution and its analysis

The concept of the budget institution's balance sheet, its form and the procedure for filling it out. Differences between the balance sheet of a budgetary institution and the balance sheet of an economic entity in the non-state sector.

Topic 7. Accounting and analysis of revenues and expenses of a budgetary institution

The composition of the main administrators. Characteristics of II and III degree administrators. Classification of revenues of institutions financed from the budget. The essence of the income of the general and special funds. List of own revenues of budgetary institutions. Types of accounts opened in the bodies of the State Treasury for the implementation of budgets. Characteristics of individual expenditure items by economic classification. Display of expenses on accounting accounts.

Topic 8. Accounting and analysis of money and other funds

Composition of memorial orders for accounting of settlement operations. Cash and non-cash settlements of budget institutions. The procedure for carrying out calculations through the bodies of the State Treasury of Ukraine. Documentation of cash and non-cash transactions. Objects of accounting for transactions with accountable persons. Documenting transactions with accountable persons, making entries in memorial orders. Business trips. Display of settlements with accountable persons on accounting accounts. Peculiarities of operations with debtors and creditors in budgetary institutions. Accounting of calculations in the order of scheduled payments.

Topic 9. Accounting and analysis of salary, insurance and scholarship calculations

The structure of employee benefits according to national standards. Normative regulation of wages in Ukraine. Forms and payment systems. Tariff wage system. A single tariff grid. Sources of remuneration in budget institutions. Staff list. Hourly, daily and monthly tariff rates. Peculiarities of calculating wages for employees of budgetary institutions of education, science, and health care. Supplements and allowances to the wages of various categories of employees of budget institutions. Withholding from employees' wages. Accounting for accrual and payment of scholarships.

Topic 10. Accounting and analysis of non-current assets, stocks and production

Documentation of the availability and movement of fixed assets. Synthetic and analytical accounting of receipts and disposals of fixed assets. Display of movement of fixed assets in accounting registers. The procedure for writing off fixed assets from the balance sheet. The procedure for calculating depreciation of non-current assets in budget institutions. Depreciation of fixed assets reflected in accounting accounts. Composition of stocks of budgetary institutions. Peculiarities of inventory assessment upon arrival, departure and at the balance sheet date. Warehouse and synthetic inventory accounting. The procedure for documenting the availability and movement of stocks. Display of movement in accounting registers. Inventory accounting on accounting accounts. Inventory accounting on off-balance sheet accounts. Object of cost accounting in budgetary institutions. Methods of calculating the cost of production used in budget institutions. Display of production costs on accounting accounts.

Topic 11. Accounting and analysis of equity capital

Concepts and components of equity capital of budgetary institutions. Accounting and economic characteristics of equity accounting accounts.

Topic 12. Reporting of budgetary institutions

Closing accounts, the procedure for drawing up and submitting annual reports of budgetary institutions. Composition of accounting reports of budgetary institutions and its regulation. Forms of financial reporting in the state sector of the economy.

Topics of the laboratory classes

no laboratory classes.

Self-study

Processing of lecture materials. A review of literary sources on revealing the essence of the elements of the accounting method. Critical essay "World trends and problems of the development of accounting in the public sector." Writing a critical essay "Specifics of Methodological Principles of Budget Accounting". Preparation for practical classes according to the topics, including essays, critical writing, preparation of reports and presentations. Completion of an individual task in the form of an essay. Preparation for tasks of current control and final control work.

Course materials and recommended reading

1. Weygandt, J. J., Kimmel, P. D., Mitchell, J. E. (2020). Accounting Principles (14th ed.). New York: John Wiley & Sons.
2. Rana, T., & Parker, L. (2023). The Routledge Handbook of Public Sector Accounting. Routledge.

3. Mauro, S. G. (2021). Budgeting and performance management in the public sector. Routledge.
4. World Bank. (2020). Stocktaking of Public Sector Accounting and Reporting Environment in PULSAR Beneficiary Countries. World Bank.
5. Vašiček, V., & Roje, G. (eds.). (2019). Public Sector Accounting, Auditing and Control in South-Eastern Europe. Springer International Publishing.
6. Колесніченко А. С. Облік у бюджетних установах: навч. посіб. для студентів ден. та заоч. форми навчання спец. 071 "Облік і оподаткування". - Харків : Вид-во Іванченка І. С., 2021. - 181 с.
7. Колесніченко А. С. Стратегічний вектор розвитку системи бюджетування в державному секторі як інтеграція обліку, аналізу, оподаткування та контролю. Економіка та держава. 2021. № 11. С. 58–64.
8. Колесніченко А. С. Інституціональні аспекти модернізації системи бухгалтерського обліку та фінансової звітності в державному секторі. Review of transport economics and management. 2020. Вип. 4 (20). С. 136-143.

Assessment and grading

Criteria for assessment of student performance, and the final score structure

100% final grade consists of the assessment results based on the results of: final test work (40%); preparation of the essay (20%) and performance of the student's self-study (40%).

40% self-study consists of:

- 20% of the ongoing assessment (including essays, critical writing, reports on topics and work in practical classes);
- 20% of the current semester control (online tests).

The assessment consists of writing and contains: 2 theoretical questions of different difficulty levels and 1 practical task.

Grading scale

Total points	National	ECTS
90–100	Excellent	A
82–89	Good	B
75–81	Good	C
64–74	Satisfactory	D
60–63	Satisfactory	E
35–59	Unsatisfactory (requires additional learning)	FX
1–34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational program
Marina SHEVCHENKO