



Syllabus Course Program

Accounting

Specialty

072 – Finance, banking, insurance and stock market

Institute

Institute of Management Economics and International Business

Educational program

Finance and banking

Chair

Accounting and finance (205)

Level of education

Bachelor

Type of discipline

Special (professional), Mandatory

Semester

3

Language of teaching

English

Lecturers and course developer



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Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Finance (NTU "KhPI")

The author of more than 80 scientific and educational and methodical publications. Leading lecturer on courses: "International Financial Reporting Standards", "Accounting", "Financial Accounting I"

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

General information

Summary

The discipline is aimed at mastering the methods of rational organization and accounting at enterprises based on the use of progressive forms and national standards; acquiring skills in processing and using accounting information in management.

Course objectives and goals

The purpose of teaching the academic discipline "Accounting" is to form a system of knowledge on the theory and practice of accounting at enterprises.

Format of classes

Lectures, practical classes, consultations. Final control - exam.

Competences

GK01. Ability to abstract thinking, analysis and synthesis.

GK02. Ability to apply knowledge in practical situations.

GK04. Ability to communicate in a foreign language.

GK05. Skills in using information and communication technologies.

GK06. Ability to conduct research at an appropriate level.

GK07. Ability to learn and master modern knowledge.

GK08. Ability to search, process and analyze information from various sources.

GK09. The ability to be critical and self-critical.

GK10. Ability to work in a team.

GK11. Ability to communicate with representatives of other professions of groups of different levels (with experts from other fields of knowledge/types of economic activity).

GC12 Ability to work autonomously.

GK14. The ability to preserve and multiply moral, cultural, scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technology and technologies, to use various types and forms of motor activity for active recreation and leading a healthy lifestyle.

SC 01. The ability to investigate trends in economic development using the tools of macro- and microeconomic analysis, to evaluate modern economic phenomena.

SC03. Ability to diagnose the state of financial systems (public finance, including budget and tax systems, finance of business entities, household finance, financial markets, banking 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 and financial market regulation.

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 compile and analyze financial statements.

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

SC 09. Ability to communicate effectively.

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

SC 11. The ability to maintain an appropriate level of knowledge and constantly improve one's professional training.

Learning outcomes

PL09. Form and analyze financial statements and correctly interpret the received information.

PL 10. Identify sources and understand the methodology of determination and methods of obtaining economic data, collect and analyze the necessary financial information, calculate indicators characterizing the state of financial systems.

PL 16. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.

PL 19. Demonstrate the skills of independent work, flexible thinking, openness to new knowledge.

PL 20. Perform functional duties in the group, offer sound financial solutions.

Student workload

The total scope of the discipline is 150 hours. (5 ECTS credits): lectures – 32 hours, practical activities – 32 hours, self-study – 86 hours.

Course prerequisite

The study of the discipline "Accounting" in accordance with the structural and logical scheme of teaching the disciplines, is directly based on the following disciplines "Introduction to the specialty. Introductory practice", "Fundamentals of entrepreneurship", "Economic statistics", "Enterprise economics", "Legal studies", "Economic informatics".

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

Problem-based lectures are one of the most important elements of problem-based learning for students. Along with the consideration of the main lecture material, they provide for the establishment and consideration of a range of problematic issues of a debatable nature, which are not sufficiently developed in science and are of actual importance for theory and practice. Lectures of a problematic nature are distinguished by an in-depth argumentation of the taught material. They contribute to the formation of independent creative thinking in students, instill cognitive skills in them. Students become participants in scientific research and problem solving. Discussions involve the exchange of opinions and views of participants on a given topic (issue), and also develop thinking, help form views and convictions, develop the ability to formulate opinions and express them, teach to evaluate other people's proposals, to critically approach one's own views.

The case method is a method of analyzing specific situations, which makes it possible to bring the learning process closer to the real practical activities of specialists and involves consideration of problem situations in the process of studying educational material.

Presentations are speeches in front of an audience, used to present certain achievements, the results of the group's work, a report on the completion of individual tasks, project works. Presentations can be both individual, for example, the speech of one listener, and collective, that is, the speech of two or more listeners.

Program of educational discipline

Topics of lectures

Topic 1. Economic accounting, its essence and characteristics

Economic accounting and its types. Accounting meters. Accounting as an information system. Concept and essence of accounting. Users of accounting information.

Topic 2. Subject and method of accounting

Accounting subject. Accounting objects.

Topic 3. Methodical techniques of accounting and their use at the enterprise

General characteristics of the accounting method. Elements of the accounting method and their concepts.

Topic 4. Accounting balance

Balance sheet as an element of the accounting method. Content and construction of the balance sheet.

Types of balance sheet changes under the influence of economic operations of enterprises. The order of reading the balance

Topic 5. Accounting accounts and double entry

General concepts, content and structure of active and passive accounting accounts. Double entry: essence and meaning. Synthetic and analytical accounts. Generalization of accounting data. Principles of classification of accounting accounts. Classification of accounts by economic content. Classification of accounts by purpose and structure.

Topic 6. Documentation, inventory

Documents as a source of primary information. Mandatory details of primary accounting documents. Requirement for registration of primary accounting documents. Classification of documents. Types of inventory. The order and timing of the inventory. Display in accounting of inventory results.

Topic 7. Evaluation and calculation in the accounting system

The essence and meaning of the valuation. Assessment of accounting objects. The essence and objects of costing. Cost accounting by elements. Cost accounting by articles.

Topic 8. Accounting of the main economic processes

Methodological principles of accounting of business processes. Supply process accounting. Production process accounting. Accounting for the implementation process.

Topic 9. Accounting registers, equipment, forms and organization of accounting at enterprises

The essence and content of accounting registers. Classification of accounting registers. Methods of correcting errors in accounting registers. The form of accounting as a technology of the accounting process.

Accounting form Journal-Main. Memorial order form. Journal order form. Dialogic form of accounting.

Topic 10. Formation of financial statements of the enterprise

Balance Sheet, Statement of Financial Results, Statement of Cash Flows, Statement of Equity and Notes to the Statements. The rules for compiling and forms of financial reporting are approved by NP(S)BO

Topics of practical classes

Topic 1. Economic accounting, its essence and characteristics

The essence and principles of accounting.

Topic 2. Subject and method of accounting

Accounting subject. Accounting objects.

Topic 3. Methodical techniques of accounting and their use at the enterprise

Methodical techniques of accounting.

Topic 4. Accounting balance

Compilation of the accounting balance sheet. The impact of business transactions on the balance sheet.

Topic 5. Accounting accounts and double entry

Accounting accounts. Journal of registration of economic transactions.

Generalization of accounting data. Double entry as an element of the accounting method.

Topic 6. Documentation, inventory

Documentation as an element of the accounting method. Inventory at the enterprise. Display of inventory results in accounting.

Topic 7. Evaluation and calculation in the accounting system

Cost accounting by elements. Cost accounting by articles.

Topic 8. Accounting of the main economic processes

Peculiarities of accounting for the main economic processes

Topic 9. Accounting registers, equipment, forms and organization of accounting at enterprises

Preparation of accounting forms.

Topic 10. Formation of financial statements of the enterprise

Balance Sheet, Statement of Financial Results, Statement of Cash Flows, Statement of Equity.

Topics of laboratory works

Laboratory works within the discipline are not provided

Self-study

The course involves the performance of a calculation task, which includes a practical part.

Students are also recommended additional materials (videos, articles) for independent study and analysis.

Course materials and recommended reading

Basic literature:

1. Bukhhalterskyi oblik (zahalna teoriia): praktykum / M. M. Kotsupatryi [ta in.] ; Derzh. vyshch. navch. zakl. "Kyiv. nats. ekon. un-t im. V. Hetmana". – Kyiv : KNEU, 2019. – 231 s.
2. Bukhhalterskyi oblik: navch. posib. / N. V. Dovhopol, T. V. Polozova, M. O. Radchenko ; Kharkiv. nats. un-t radioelektroniky. – Kharkiv : KhNURE, 2021. – 299 s.
3. Bukhhalterskyi oblik : navchalnyi posibnyk / T. V. Davydiuk, O. V. Manoilenko, T. I. Lomachenko, A. V. Reznichenko. – Kharkiv, Vydavnychiy dim «Helvetyka», 2016. – 392 s.
4. Loboda N. O., Chabaniuk O. M. Bukhhalterskyi oblik : navchalnyi posibnyk. Kyiv : Alerta, 2022. 224 s.

Additional literature:

1. Bukhhalterskyi oblik : navchalnyi posibnyk / V. M. Kraievskyi, O. P. Kolisnyk, N. V. Hurina ta in. – Irpin : Universytet DFS Ukrainy, 2021. – 388 s.
2. Kosiak A. P. Bukhhalterskyi oblik: navch. posib. / A. P. Kosiak, A. V. Zubenko ; Kharkiv. nats. un-t misk. hosp-va im. O. M. Beketova. – Kharkiv : KhNUMH im. O. M. Beketova, 2020. – 326 s.
3. Kuznetsova S. O. Suchasni problemy i shliakhy vdoskonalennia upravlinskoho obliku vytrat pidpriemstva / S. O. Kuznetsova // Naukovyi visnyk Mizhnarodnoho humanitarnoho universytetu : zb. nauk. pr. Ser. : Ekonomika i menedzhment / hol. red. T. V. Derkach. – Odesa : Helvetyka, 2020. – Vyp. 45. – S. 188-192.
4. Oblik zovnishnoekonomichnoi diialnosti : navch. posibnyk / S. O. Kuznetsova [ta in.] ; zah. red. S. O. Kuznetsova ; Kharkiv. torhovelno-ekonom. in-t Kyiv. nats. torhovelno-ekonom. un-tu. – Kharkiv : Ivanchenko I. S., 2019. – 226 s.
5. Plysa V. Y., Plysa Z. P. Teoriia bukhalterskoho obliku : pidruchnyk. Lviv : Vydavnytstvo NNVK „ATB”, 2023. 302 s.
6. Chabaniuk O. M., Loboda N. O.: Bukhhalterskyi oblik: u skhemakh ta tablytsiakh. Navchalnyi posibnyk. 2023 - Altera, - 212 s

Assessment and grading

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

100% of the final grade consists of the assessment results in the form of:
 final control work - 40%;
 execution of the calculation task - 40%; performance of the student's independent work on each of the passed topics of the discipline - 20%.
 The exam is written and contains: 2 theoretical questions and 3 situational tasks.

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

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Guarantor of the educational
program
Marina SHEVCHENKO

