



Syllabus Course Program



Organization of Accounting

Specialty

071 - Accounting and taxation

Educational program

Accounting, auditing and taxation

Level of education

Master's level

Semester

1

Institute

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

Department

Accounting and Finance (205)

Course type

Specialized (professional)

Language of instruction

English

Lecturers and course developers



Svitlana Brik

svitlana.brik@khpi.edu.ua

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

20 years of work experience.

Author and co-author of more than 150 scientific and educational
publications. Leading lecturer on the courses: "Financial accounting 2",
"Enterprise accounting policy", "Financial control and audit", "Taxation audit
of business entities", "Organization of accounting", "Internal Financial Control"

More about the lecturer on the department's website
<https://web.kpi.kharkov.ua/acctfin/pro-kafedru/>

General information

Summary

The discipline is aimed at mastering the theoretical and practical foundations of the rational organization and techniques of accounting, control, and analysis at the enterprise, determining the rational structure of the accounting, control, and analytical processes, as well as organizing the work of the executors.

Course objectives and goals

Mastering theoretical knowledge and practical skills in the methodology of conducting organizational principles regarding the improvement of the documentation of business transactions, processing accounting information, efficient use of the working time of accounting staff, accurate, effective, and timely accounting, and ensuring coordinated and rhythmic work of accounting staff at all stages of the accounting process

Format of classes

Lectures, workshops, consultations, self-study. Final control in the form of exam.

Competencies

GC01. Ability to identify, pose, and solve problems.

- GC02. Ability to communicate in a foreign language.
- GC03. Skills in using information and communication technologies.
- GC04. Ability to conduct research at an appropriate level.
- GC05. Ability to generate new ideas (creativity).
- GC06. Ability to search for, process, and analyze information from various sources.
- GC07. Ability to work in an international context.
- GC08. Ability to communicate with representatives of other professional groups at various levels (with experts from other fields of knowledge/types of economic activity).
- GC09. Appreciation and respect for diversity and multiculturalism.
- GC10. Ability to act on the basis of ethical considerations (motives).
- GC11. Ability to assess and ensure the quality of performed tasks.

SC01. Ability to generate and use accounting information for making effective managerial decisions at all levels of enterprise management to improve the efficiency, effectiveness, and social responsibility of the business.

SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management.

SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations.

SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions.

SC05. Ability to apply methods and techniques of analytical support for modern management systems, taking into account the enterprise development strategy under conditions of uncertainty, risk, and/or information asymmetry.

SC06. Use international standards for quality control, auditing, review, assurance engagements, and related services while adhering to professional ethics in the process of practical activities.

SC07. Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, auditing, and taxation in accordance with the strategic goals of the enterprise.

SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies.

SC09. Ability to provide consulting services to owners, enterprise management, and other users of information in the areas of accounting, analysis, control, auditing, and taxation.

SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation.

Learning outcomes

L004. Organize, develop, and model accounting systems and coordinate the activities of accounting personnel, taking into account the management needs of business entities.

L005. Master innovative technologies, justify the choice, and explain the use of new methodologies for preparing and providing accounting information for business management purposes.

L007. Develop internal company standards and forms of managerial and other reporting for business entities.

L010. Collect, evaluate, and analyze financial and non-financial data to form relevant information for managerial decision-making.

L013. Know international standards for quality control, audit, review, assurance engagements, and related services, while adhering to professional ethics.

L017. Prepare and justify conclusions for consulting owners, business entity management, and other users of information in the fields of accounting, analysis, control, auditing, and taxation.

L018. Adhere to the norms of professional and academic ethics, and maintain balanced relationships with team members, consumers, contractors, and contact audiences.

L019. Ability to design, plan, and conduct exploratory and research work, ensuring their informational, methodological, material, financial, and personnel support.

Student workload

The total scope of the discipline is 150 hours (5 ECTS credits): lectures - 32 hours, practical classes - 32 hours, independent work - 86 hours.

Course prerequisites

For successful completion of the course, it is necessary to have knowledge and practical skills in the following disciplines: "Accounting", "Financial Accounting", "Taxation", "Information Systems and Technology of Accounting and Taxation", "Electronic Financial Reporting", "Audit", "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.

Program of the course

Topics of the lectures

Topic 1. Principles of Organizing Accounting at an Enterprise.

Importance, tasks, and principles. Subject, entities, and objects of accounting organization.

Topic 2. Regulatory Support of the Accounting Process and Accounting Policy of the Enterprise.

Definition and essence of accounting policy. Formation of accounting policy at the enterprise. Formation of the order on accounting policy and its essence.

Topic 3. Formation and Functioning of Accounting Departments.

Importance and functions of the accounting department. Organization of the accounting service.

Organizational structure of the accounting service. Definition and functions of the accounting department. Regulation of the duties of accounting staff.

Topic 4. Accounting Control and Legal Responsibility at the Enterprise.

Material responsibility. Concept and types. Procedure for organizing material responsibility. Material damage. Concept and procedure for compensation. Disciplinary responsibility. Administrative responsibility. Criminal responsibility.

Topic 5. Ensuring the Effective Functioning and Development of Accounting.

Concepts of planning and improving accounting. Orientation of the accounting system towards future development and improvement of the financial results of the enterprise.

Topic 6. Formation of the Documentation System for Business Transactions and Document Flow.

Concept of record-keeping and documentation. Organization of documenting business transactions.

Organization of document flow. Procedure for developing a chart of accounts.

Topic 7. Organization of Management Accounting and Summarization of Data for Management Purposes.

Formation and Processing of Financial, Management, and Tax Reporting of the Enterprise.

The concept of organizing management accounting and summarizing data for management purposes.

Topic 8. Formation and Processing of Financial, Management, and Tax Reporting of the Enterprise.

Stages of formation and processing of financial, management, and tax reporting of the enterprise. Concept and organization of the system for protecting the accounting information of the enterprise.

Topic 9. Features of the Organization of Accounting for Assets, Capital, and Liabilities.

Concept and structure of the assets and liabilities of the enterprise. Objects of the accounting policy of the enterprise's assets, capital, and liabilities. Organization of documenting transactions and organizing accounting for assets, capital, and liabilities of the enterprise. Organization of inventory of assets and liabilities of the enterprise and reflection of the results. Organization of documenting assets, capital, and liabilities of the enterprise and forms of primary documents.

Topic 10. Organizational Principles of Accounting for Income, Expenses, and Financial Results of the Enterprise.

Objects of the accounting policy for expenses, income, and financial results. Concept and classification of expenses. Classification of expenses by type of activity. Concept and classification of income. Classification of income by type of activity. Concept and procedure for determining financial results. Organization of documenting income, expenses, and financial results. Organization of analytical accounting of income, expenses, and financial results.

Topic 11. Organization of Management Accounting and Summarization of Data for Management Purposes. Organization of management accounting and summarization of data for management purposes.

Topic 12. Formation and Processing of Financial, Management, and Tax Reporting of the Enterprise. Basics of forming and processing financial, management, and tax reporting of the enterprise.

Topic 13. System of Accounting Information Protection.

Main types of risks associated with the automation of accounting. Protection of accounting information.

Topics of the workshops

Topic 1. Study of the issue of organizing accounting at the enterprise; definition, essence, and formation of accounting policy at the enterprise; formation of the order on accounting policy and its essence. Express survey on the topic, compilation of tests.

Topic 2. Study of the issue of regulatory support of accounting. Express survey on the topic, consideration of case studies.

Topic 3. Express survey on the topic, consideration of case studies regarding the functions of the accounting department; organization and structure of the accounting service; definition of the functions of the accounting department and regulation of the duties of accounting staff.

Topic 4. Express survey on the topic, consideration of case studies regarding accounting control and legal responsibility at the enterprise. Express survey on the topic, consideration of case studies.

Topic 5. Express survey on the topic, consideration of case studies regarding the planning and improvement of accounting; orientation of the accounting system towards future development and improvement of the financial results of the enterprise.

Topic 6. Express survey on the topic, consideration of case studies regarding the concept of record-keeping, documentation, and document flow; organization of documenting business transactions and organization of document flow.

Topic 7. Express survey on the topic, consideration of case studies regarding the organization of management accounting and summarization of data for management purposes.

Topic 8. Express survey on the topic, consideration of case studies regarding the formation and processing of financial, management, and tax reporting of the enterprise.

Topic 9. Express survey on the topic, consideration of case studies regarding the organization of accounting for assets, capital, and liabilities of the enterprise; organization of inventory of assets and liabilities of the enterprise and reflection of their results; organization of documenting assets, capital, and liabilities of the enterprise and forms of primary documents.

Topic 10. Express survey on the topic, consideration of case studies regarding the organization of accounting for income, expenses, and financial results of enterprises; organization of documenting income and expenses; organization of analytical accounting of income and expenses.

Topic 11. Express survey on the topic, consideration of case studies regarding the organization of management accounting and summarization of data for management purposes.

Topic 12. Express survey on the topic, consideration of case studies regarding the formation and processing of financial, management, and tax reporting of the enterprise.

Topic 13. Express survey on the topic, consideration of case studies regarding the main types of risks associated with the automation of accounting and the protection of accounting information.

Topics of the laboratory classes

No laboratory work is provided for this discipline.

Self-study

The course includes the completion of an individual assignment in the form of writing an essay on a specific topic.

Course materials and recommended reading

Main Literature

Accounting, Audit, and Taxation: Theory and Practice: Study guide for students of the specialty 071 "Accounting and Taxation" / Team of authors under the general editorship of Prof. T. V. Davydiuk. – Kharkiv: NTU "KhPI", 2021. – 607 p.

Lecture notes on the discipline "Organization of Accounting" (for students of the specialty 071 "Accounting and Taxation" of all forms of study) / Compiled by S.V. Brik – Kharkiv: Publishing House of the National Technical University "Kharkiv Polytechnic Institute", 2024. – 62 p.

Pravdyuk N. L., Koval L. V., Koval O. V. Accounting Policy of Enterprises: Study Guide / N. L. Pravdyuk, L. V. Koval, O. V. Koval. – Kyiv: "Center of Educational Literature", 2020. – 647 p.

Storozhuk T. M. Accounting Policy of the Enterprise. Irpin: National University of the State Fiscal Service of Ukraine, 2020. – 240 p.

Akimova N.S., Hovoruha O.O., Kyrylieva L.O., Yevlash T.O. Accounting: Study Guide / Kh.: KhDUHT, 2019. – 182 p.

Kuzhelny M.V., Levytska S.O. Organization of Accounting: Study Textbook. – Rivne: NUWMNRU, 2010.

Additional Literature
 INTERSECTORAL STANDARDS for the Number of Accounting Employees (from September 26, 2003, No. 269) (current version, 2023).

Assessment and grading

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

100% of the final grade consists of assessment results in the form of: final test (40%); implementation of the course project (20%) and implementation of the student's self-work (40%).

40% of independent work consists of:

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

The exam is written and contains:
 2 theoretical questions of different levels of difficulty 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-dobrocheshnist/>

Approval

Approved by

Date, signature

Head of the department
 Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational program
 Tetiana DAVYDIUK