



Syllabus Course Program



Organization of Accounting

Specialty

071 - Accounting and taxation

Institute

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

Educational program

Accounting, auditing and taxation

Department

Accounting and Finance (205)

Level of education

Master's level

Course type

Specialized (professional)

Semester

1

Language of instruction

English

Lecturers and course developers



Svitlana Brik

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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 an 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
GC05. Ability to generate new ideas (creativity)
GC06. Ability to search, 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 different levels (with experts from other fields of knowledge/types of economic activity).
GC09. Appreciation and respect for diversity and multiculturalism
GC10. The ability to act on the basis of ethical considerations (motives).
GC11. Ability to assess and ensure the quality of performed tasks.

SC 01. The ability to form and use accounting information to make effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of business
SC02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of legislation and enterprise management.
SC 03. The ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations
SC 04. The ability to form financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions
SC 05. 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.
SC 06. Use international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activity
SC07. The ability to formulate tasks, improve methods 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 management functions in the field of business entities, public sector bodies.
SC09. The ability to carry out consulting activities for owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation.
SC 10. The ability to conduct scientific research in order to solve the actual problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation

Special (professional) competencies (defined by the higher education institution) for the discipline block 01 "Accounting, Auditing, and Taxation":

SC1 Ability to analyze financial and non-financial performance indicators of an entrepreneurial entity for effective management of its assets and sources of formation within the framework of strategic management accounting, followed by auditing based on the collection, processing, and quantitative and qualitative interpretation of data from various sources.

Learning outcomes

LO02. Know the theory, methodology, and practice of forming accounting information according to the stages of the accounting process and control for current and potential management needs of business entities, considering professional judgment.
LO04. Organize, develop, and model accounting systems and coordinate the activities of accounting personnel considering the needs of management of business entities.
LO17. Prepare and substantiate conclusions for consulting owners, management of the business entity, and other users of information in the field of accounting, analysis, control, audit, and taxation.
LO18. Adhere to professional and academic ethics standards, maintain balanced relationships with team members, consumers, contractors, and contact audiences.
LO19. Be able to design, plan, and conduct research and exploration works, and provide their informational, methodological, material, financial, and human resources.

Learning outcomes (defined by the higher education institution) for the discipline block 01 "Accounting, Auditing, and Taxation":

LO1 Ability to develop internal (managerial) standards and formats for management and other reporting for business entities to generate relevant analytical information for effective decision-making, with the subsequent application of organizational and methodological approaches to the organization and conduct of audits of target financial reporting indicators for business entities.

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. Principles of Organizing Accounting at an Enterprise.

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

Topic 3. Formation and Functioning of Accounting Departments.

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

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

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

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

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

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

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

Topic 11. 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.

Topic 13. System of Accounting Information Protection.

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

Basic literature.

1. Accounting, auditing and taxation: theory and practice: a study guide for students of specialties 071 "Accounting and taxation" / a collective of authors under general ed. Prof. T. V. Davidyuk – Kharkiv: KhPI National Technical University, 2021. – 607 p.

2. 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 for Educational Literature", 2020. 647 p.

3. Storozhuk T. M. Accounting policy of the enterprise. Irpin: National University of DPS of Ukraine, 2020. 240 p..

4. Accounting: study guide / N.S. Akimova, O.O. Govorukha, L.O. Kirilyeva, T. O. Yevlash. Kh.: KhDUHT, 2019. 182 p.

5. Kuzhelnyi, M. V. Levytska, S. O. Organization of accounting: Education. textbook. - Rivne: NUVHP, 2010.

Additional literature.

1. Melen O.V. Organization and accounting of self-issued securities: theoretical aspects Melen O.V.

Electronic professional publication Organization and accounting of self-issued securities: theoretical aspects / O.V. Melen, L.S. Strygul., N.M. Poberezhna // "Infrastructure of the market", issue No. 30/2020. - p. 522-527.

2. Melen O.V., Zhadan T.A. Scientific-theoretical and organizational aspects of the organization of accounting and control in the field of small business of Ukraine. Electronic scientific specialist publication "Eastern Europe: Economy, Business and Management" Issue 2 (29) 2021 – p. 154-159.

3. O. V. Melen Organization of tax accounting and formation of tax policy at the enterprise [Electronic resource] / O. V. Melen, G. V. Skumenko // Market infrastructure: electronic. journal – 2021. – No. 60. – P. 217-221.
4. Melen O.V., Demyantseva E.Yu. Organization and method of accounting at small business enterprises. Professional scientific and practical journal "Black Sea Economic Studies". – 2022. - No. 73 – P. 123 – 127.
5. Melen O.V. Peculiarities of forming the accounting policy of the enterprise in the accounting system. Collection of scientific works of the All-Ukrainian scientific and practical conference Accounting, control and analysis in conditions of institutional changes. Poltava, October 27, 2022. Poltava. P. 614-616
6. INTER-INDUSTRY NORMS on the number of accounting employees (from September 26, 2003, No. 269)).

Assessment and grading

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

100% of the final grade consists of the results of the assessment of current control in the form of tests - 40%, the student's independent work on each of the topics of the discipline passed - 40%. and an individual task (report) (20% each). The exam consists of a written task (2 theory questions + problem solving) and an oral answer.

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
Tetiana DAVYDIUK