

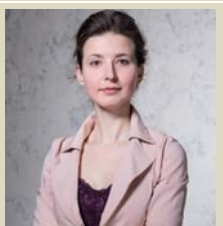
ACCOUNTING

COURSE SYLLABUS

Code and name of specialty	071 – Accounting and Taxation	Institute	Institute of Education and Science in Economics, Management and International Business
Program name	Accounting, Auditing and Taxation	Department	Business Intelligence, Accounting, Hotel and Restaurant Business
Type of program	Educational and Professional	Language of instruction	English / Ukrainian

LECTURER

Name and surname, email **Anastasiia Koliesnichenko, anastasiia.koliesnichenko@khipi.edu.ua**



Ph.D. (Economics), Assistant Professor, Assistant Professor of Business Intelligence, Accounting, Hotel and Restaurant Business Department (NTU 'KhPI')
Authored and co-authored over 130 scientific publications. Courses: Accounting, Taxation, Accounting and taxation of the activity of budgetary organizations, Accounting and analytical support for the activities of budgetary organizations

GENERAL DESCRIPTION OF THE COURSE

Summary	The course covers the key concepts and subsystems of accounting and the reporting requirements of the economic entity in accordance with the norms of the current legislation. Students' mastery of the content of the discipline will allow for the analysis of records on this basis to be made available to all users for management decisions
Course objectives	<ul style="list-style-type: none">– to have a common understanding of the general concept of accounting, principles and elements of its construction, as well as to justify the place and role of accounting in the management of an enterprise,– to study the regulatory research of the legal framework and basic requirements for the organization of business accounting,– to recognize the rights, duties and responsibilities of the officials responsible for accounting and financial reporting
Types of classes and control	Lectures, workshops, consultations. The course ends with a final examination
Term	3

Student workload (credits) / Type of course	6 / Mandatory (elective)	Lectures (hours)	32	Workshops (hours)	48	Self-study (hours)	100
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Program competences	GC 02 The capacity for abstract thinking, analysis and synthesis GC 08 Knowledge and understanding of subject area and understanding of professional activity PC 02 To use mathematical tools for research of socio-economic processes, solutions of applied problems in accounting, analysis, control, audit, taxation PC 03 Ability to record information on economic transactions of economic entities in financial and management accounting, to systematize them, to summarize them in reporting and to interpret them to meet the information needs of decision makers
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Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
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LO 02. To understand the place and importance of accounting, analytical, control, tax and statistical systems in providing information to users of accounting and analytical information in solving problems in the sphere of social, economic and environmental responsibility of enterprises	Research work (fieldwork), workshops, work with literature and information sources, student-peer feedback, individual work	Written individual assignments (CAS), practical assessment (CAS), data collection and treatment and reporting on fieldwork (CAS), examination in the form of a course project (FAS)
LO 03. To define the nature of the objects of accounting, analysis, control, audit and taxation and to understand their role and place in economic activities	Research work (fieldwork), interactive lectures with presentations, discussions, workshops, seminars, student-peer feedback, individual work, problem-based learning	Written individual assignments (CAS), practical assessment (CAS), oral cross-section of knowledge (CAS), peer small group presentations (CAS), rapid tests (CAS), examination in the form of a course project (FAS)
LO 04. To compile and analyse the financial, management, tax and statistical reports of enterprises and correctly interpret the information obtained for management decisions	Interactive lectures with presentations, discussions, workshops, seminars, student-peer feedback, individual work, problem-based learning	Written individual assignments (CAS), practical assessment (CAS), oral cross-section of knowledge (CAS), rapid tests (CAS), examination in the form of a course project (FAS)
LO 05 To use methodological tools for accounting, analysis, control, auditing and taxation of business activities of enterprises	Research work (fieldwork), workshops, discussions, project-based learning, individual and teamwork	Written individual assignments (CAS), peer small group presentations (CAS), reporting on fieldwork (CAS), examination in the form of a course project (FAS)
LO 06 To understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of economic activity	Research work (fieldwork), interactive lectures with presentations, discussions, workshops, seminars, student-peer feedback, individual work, problem-based learning	Written individual assignments (CAS), peer small group presentations (CAS), reporting on fieldwork (CAS), examination in the form of a course project (FAS)
LO 08 To understand the organizational and economic mechanism of enterprise management and assess the effectiveness of decision-making using accounting and analytical information	Research work (fieldwork), interactive lectures with presentations, discussions, workshops, seminars, student-peer feedback, individual work, problem-based learning	Written individual assignments (CAS), peer small group presentations (CAS), reporting on fieldwork (CAS), examination in the form of a course project (FAS)

ASSESSMENT AND GRADING

Ranges of points corresponding to grades	Total score (points) for all types of learning activities	ECTS grading scale	The national grading scale	Allocation of grade points
	90-100	A	excellent	
	82-89	B	good	
	74-81	C		
	64-73	D	satisfactory	
	60-63	E		
	35-59	FX	Unsatisfactory (with the exam retake option)	
	0-34	F	Unsatisfactory (with mandatory repetition of the course)	

100% Final assessment as a result of Final examination (40%) and Continuous assessment (60%).

40% Final exam: written work and its oral protection

60% Continuous assessment: ...

- 20% practical assessment (work assignments, reports);
- 20% individual assignments (including rapid tests, reporting on fieldwork and peer small group presentations);
- 20% mid-term control (2 tests)

Course policy

Students are expected to attend classes regularly and observe the ethics of the educational establishment. In case of absence, students will be required to submit all assignments themselves to make up for missed theoretical and practical issues. Students are also expected to come to class having read all the required material and being ready to participation in discussions, seminars during the session. Written assignments should be submitted before the specified deadlines.

COURSE STRUCTURE AND CONTENT

Lecture 1	Economic accounting: essence, types and components	Workshop 1-2	Accounting in the economic accounting system of Ukraine, its functions, tasks, principles. Accounting history: major aspects. Users of accounting information	Self-study	Review of literature and regulatory sources on the substance and features of accounting. Study of the main periods of accounting development.
Lecture 2	The Subject and The Method of Accounting	Workshop 3-4	Analysis of elements of the accounting policy. Economic instruments, their sources of formation and economic processes. Business transactions and accounting		Study of the nature of economic assets, their sources of formation and economic processes. The nature and composition of long-term liabilities and current obligations. Concept of business transaction and business fact in accounting
Lecture 3-4	The Balance Sheet	Workshop 5-6	Essence and balance building. Structure and content of balance sheet asset and liability. Impact of business operations on balance sheet changes		Examination of the balance sheet structure and its analysis. Accounting balance sheet compilation. Valuation the impact of business operations on balance sheet changes
Lecture 5-6	Accounts and Double Entry	Workshop 7-8	The Nature and Purpose of Accounts. Double Entry and Entry. Synthetic and analytical accounts, their relationship		Study of the concept, types and purposes of accounts. Explaining and applying the principles of the double entry system to record business transactions. The relationship between synthetic and analytical accounts
Lecture 7	Documentation and Inventory Control	Workshop 9	Organization of the documentation flow in the enterprise. Inventory and its impact on property control		Review of literature on document disclosure and inventory. Major inventory management and documentation issues
Lecture 8	Valuation and Calculation in the Accounting System	Workshop 10-11	Valuation of accounting objects. Types of estimates and their definitions. Calculating in the accounting system		Study of the concept and types of valuation of accounting objects. Examination of the substance and value of valuation and calculation in the accounting system
Lecture 9-10	Treatment of Property, Plant and Equipment and Intangible Assets	Workshop 12-13	Identification and classification of an enterprise's property, plant and equipment and its accounting treatment. Depreciation: definition, types and methods of accrual. The concept of intangible assets, their treatment		Study of the concept and types of valuation of accounting objects. Essence analysis of the substance and value of valuation and calculation in the accounting system
Lecture 11	Inventory Accounting	Workshop 14-15	Study of the nature of inventories, their classification and valuation methods for accounting		Introduction to the concept of core tools, the types of assessments applied to them. Examination of accounts for recording transactions in property, plant and equipment. Study of intangible assets in accounting

Lecture 12	Cash accounting	Workshop 16	Study and record knowledge on cash, cash and bank accounting	Study of the concept of a cash register, cash transactions and their accounting. Researching of the specifics of documenting transactions and accounting transactions in a bank account
Lecture 13	Treatment of Receivables	Workshop 17-18	Clarification of the nature of receivables. Investigation the accounting for payments to buyers and customers and other debtors	Examination of the Accounting Standard 10 «Receivables». Review of invoices for transactions with buyers, customers and other debtors
Lecture 14	Recognition of Current and Non-current Liabilities	Workshop 19-20	Reviewing the nature of current and long-term liabilities. Accounting treatment	Introduction to the definition and procedure for the acceptance of obligations under Accounting Standard 11 «Obligations», their classification. Research on accounting requirements
Lecture 15	Wage Accounting	Workshop 21-22	Research and assimilation of the concept of wages and salaries and its accounting treatment.	Reviewing of the regulatory framework for accounting for wages, salary deductions and social insurance contributions
Lecture 16	Financial Statements	Workshop 23-24	Clarification, composition and appointment of financial statements	Analysis of the composition, assignment and formation of financial statements. Examination of the Accounting Standard 1

RECOMMENDED READING

Compulsory	1. Верига Ю. А. Бухгалтерський облік / Ю. А. Верига. – Київ: «Центр учбової літератури», 2019. – 520 с.	Recommended	1. Бухгалтерський облік: у схемах і таблицях: навч. посібник / [Зінченко О.В., Радіонова Н.Й., Хаустова Є.Б. та ін.]; під заг. ред. М. І. Скрипник. – Київ: «Центр учбової літератури», 2017. – 340 с.
	2. Давидюк Т. В., Манойленко О. В., Ломаченко Т. І., Резніченко А. В. Бухгалтерський облік : навч. посібник. Харків, Видавничий дім «Гельветика», 2016. 392 с		2. Плаксієнко В. Я. Облік, оподаткування та аудит: навч. посіб. [для студ. вищих навч. закл.] / В. Я. Плаксієнко, Ю. А. Верига, В. А. Кулик, Є. А. Карпенко. Київ: ЦУЛ, 2019. 509 с.
	3. Закон України «Про бухгалтерський облік та фінансову звітність в Україні», затв. ВРУ від 16.07.99р. № 996 – XIV зі змінами і доповненнями [Електронний ресурс]. Режим доступу: http://zakon.rada.gov.ua/cgi-bin/laws/main.cgi?nreg=996-14		3. Правдюк Н.Л., Коваль Л.В., Коваль О.В. Облікова політика підприємств: навчальний посібник / Н. Л. Правдюк, Л. В. Коваль, О. В. Коваль. – Київ: «Центр учбової літератури», 2020.– 647 с.
	4. Облік, аудит і оподаткування: теорія та практика [Електронний ресурс] : навч. посібник / Т. В. Давидюк [та ін.] ; заг. ред. Т. В. Давидюк ; Нац. техн. ун-т "Харків. політехн. ін-т". – Електрон. текст. дані. – Харків, 2021. – 607 с.		4. Колесніченко А. С. Використання поняття істотності в обліку, звітності, аудиті та оподаткуванні / А. С. Колесніченко // Проблеми системного підходу в економіці : зб. наук. пр. – Київ : Гельветика, 2019. – Вип. 6 (74), ч. 3. – С. 106-112.
	5. Рета М. В., Линник О. І., Токар Н. Б. Бухгалтерський облік : навч. посібник. Харків : НТУ «ХПІ», 2018. 252 с.		5. Колесніченко А. С. Податкова політика й облікова політика суб'єкта господарювання: теоретико-аналітичний та регуляторний аспект. Науковий вісник Херсонського державного університету. Сер. : Економічні науки. Херсон : Херсонський державний університет, 2019. № 34/2019. С. 137-142.
	6. Kester, R. B. (2015). Accounting Theory and Practice: A Textbook for Colleges and Schools of Business Administration. New York: Arkose Press.		6. Kimmel, P. D., Weygandt, J. J., Kieso, D. E. (2018). Financial Accounting: Tools for Business Decision Making. New York: John Wiley & Sons.
	7. Weygandt, J. J., Kimmel, P. D., Mitchell, J. E. (2020). Accounting Principles (14nd ed.). New York: John Wiley & Sons.		

ACADEMIC INTEGRITY

Students are expected to adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI".

The content of this syllabus is consistent with the course program.

Learning outcomes

Cipher	Content
LO 02	To understand the place and importance of accounting, analytical, control, tax and statistical systems in providing information to users of accounting and analytical information in solving problems in the sphere of social, economic and environmental responsibility of enterprises
LO 03	To define the nature of the objects of accounting, analysis, control, audit and taxation and to understand their role and place in economic activities
LO 04	To compile and analyse the financial, management, tax and statistical reports of enterprises and correctly interpret the information obtained for management decisions
LO 05	To use methodological tools for accounting, analysis, control, auditing and taxation of business activities of enterprises
LO 06	To understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of economic activity
LO 08	To understand the organizational and economic mechanism of enterprise management and assess the effectiveness of decision-making using accounting and analytical information

Topics:

Topic 1. Economic accounting: essence, types and components

Topic 2. The Subject and The Method of Accounting

Topic 3. The Balance Sheet

Topic 4. Accounts and Double Entry

Topic 5. Documentation and Inventory Control

Topic 6. Valuation and Calculation in the Accounting System

Topic 7. Treatment of Property, Plant and Equipment and Intangible Assets

Topic 8. Inventory Accounting

Topic 9. Cash accounting

Topic 10. Treatment of Receivables

Topic 11. Recognition of Current and Non-current Liabilities

Topic 12. Wage Accounting

Topic 13. Financial Statements

Teaching methods.

Problem lectures are aimed at developing logical thinking of students. The topic of the lecture is limited to two or three key points, students focus on material, are not reflected in textbooks, and best practices are used. The lectures use a printed background note that highlights the main conclusions on the issues that are addressed. When teaching lecture material, students are offered questions for self-reflection. At the same time, the lecturer asks a question that encourages the student to seek solutions to the problem. Such a system creates the appropriate conditions for concentrating students and moving towards active thinking in search of the right answer.

The discussions provide for the exchange of views and opinions of participants on the topic(s) as well as for the development of thinking, the formation of views and beliefs, the acquisition of the ability to formulate and express thoughts, and the evaluation of the proposals of others, question one's own views.

The case-study method is a method of analyzing specific situations, which brings the learning process closer to the actual practice of specialists and provides for the consideration of problem situations in the course of studying the teaching material.

Presentations - presentations to audiences used to present certain results of individual assignments.

Control methods.

Ongoing monitoring is carried out during the semester during lectures and workshops. The purpose is to verify the level of preparation of students for a specific job. The forms of ongoing discipline monitoring are: oral interviews and written follow-up work in lectures and practical exercises; testing; and the like.

The final control of students' knowledge of the academic discipline is exercised in the form of a semester's credit to determine their degree of mastery of the programme competences and the results of their studies.

The form of final control of knowledge is an exam.

Distribution of points received by students.

In order to obtain the final points the student must complete all the obligatory types and forms of tasks and control measures stipulated in the work program of the academic discipline. The distribution of points based on the results of the current and final monitoring of students' knowledge of the discipline is shown in Table 1.

Table 1 - Distribution of points for the evaluation of students' academic performance

Current control work		Individual work (course project)	Testing in workshops	Exam	Maximum sum
№1	№2				
0-10	0-10	0-20	0-20	0-40	100

Criteria and a system for evaluating students' knowledge and skills.

According to the ETCS framework, the evaluation system refers to the set of methods (written, oral and practical tests, examinations, projects, etc.) used in the evaluation of the achievements of the learners of the expected learning outcomes.

Successful evaluation of the results of the training is a prerequisite for the granting of loans to the person, learns. Therefore, approval of programme components should always be accompanied by clear and appropriate evaluation criteria for the granting of loans. This makes it possible to confirm that the learner has acquired the necessary knowledge, understanding and competence.

Evaluation criteria are descriptions of what is expected to be done by a learner to demonstrate learning achievement.

The main conceptual features of the student assessment system are:

1. Improving the quality and competitiveness of professionals by encouraging students to work independently and systematically during the semester; the establishment

of a regular feedback loop between teachers and each student and the timely adjustment of their educational activities.

2. The objective assessment of students is enhanced by control over the semester using a 100-point scale (Tab. 2). The grades must be translated into the national scale (with the state rating "excellent", "good", "satisfactory" or "unsatisfactory") and the ECT scale (A, B, C, D, E, FX, F).

Table 2 - Knowledge and Skills Assessment Scale: National and ECTS

Rating evaluation, scores	ECTS and its definition	National evaluation	Evaluation criteria	
			positive	negative
1	2	3	4	5
90-100	A	Excellent	<ul style="list-style-type: none"> - in-depth knowledge of the training material of the module contained in the main and additional literature; - the ability to analyse the phenomena studied in their interrelationship and development; - the ability to make theoretical calculations; - the answers to the questions are clear, concise and coherent; - ability to solve difficult practical problems. 	Answers to questions may contain minor inaccuracies
82-89	B	Good	<ul style="list-style-type: none"> in-depth knowledge of the content of the mandatory material of the module; - ability to provide reasoned answers to questions and to make theoretical calculations; - ability to solve difficult practical problems. 	Answers to questions contain certain inaccuracies ;
75-81	C	Добре	<ul style="list-style-type: none"> - strong knowledge of the subject and its practical application; - ability to provide reasoned answers to questions and to make theoretical calculations; - ability to solve practical problems. 	- failure to use theoretical knowledge to solve complex practical problems.

1	2	3	4	5
64-74	D	Satisfactory	- Knowledge of the fundamental provisions under study and their practical application ; - ability to solve simple practical problems .	Inability to provide reasoned answers to questions; - failure to analyse material and perform calculations ; A failure to address complex practical challenges .
60-63	E	Satisfactory	- Knowledge of the basic fundamental provisions of the material of the module, - ability to solve the simplest practical problems .	Ignorance of individual (non-specific) questions from the material of the module; failure to express opinions in a consistent and reasoned manner ; Failure to apply theoretical provisions in practical tasks
35-59	FX (with the exam retake option)	Unsatisfactory	Further study of the material of the module can be completed within the time frame of the training plan .	Ignorance of the basic provisions of the module - significant errors in answering questions; A failure to solve simple practical problems .
1-34	F (with mandatory repetition of the course)	Unsatisfactory	-	A complete lack of knowledge of a significant part of the module material - significant errors in answering questions; Ignorance of basic fundamental provisions; Lack of guidance on simple practical tasks

Basic:

1. Васільєва Л.М., Бондарчук Н.В., Бондарчук О.П. Історія бухгалтерського обліку: навчальний посібник. Дніпро: Видавничо-поліграфічний центр «Гарант-СВ», 2017. 224 с.

2. Верига Ю. А. Бухгалтерський облік / Ю. А. Верига. – Київ: «Центр учбової літератури», 2019. – 520 с.
3. Давидюк Т. В., Манойленко О. В., Ломаченко Т. І., Резніченко А. В. Бухгалтерський облік : навч. посібник. Харків, Видавничий дім «Гельветика», 2016. 392 с
4. Закон України «Про бухгалтерський облік та фінансову звітність в Україні», затв. ВРУ від 16.07.99р. № 996 – XIV зі змінами і доповненнями [Електронний ресурс]. Режим доступу: <http://zakon.rada.gov.ua/cgi-bin/laws/main.cgi?nreg=996-14>
5. Національне положення (стандарт) бухгалтерського обліку 1 «Загальні вимоги до фінансової звітності», затверджене наказом Міністерства фінансів України, 07.02.2013 р., № 73.
6. Облік, аудит і оподаткування: теорія та практика [Електронний ресурс] : навч. посібник / Т. В. Давидюк [та ін.] ; заг. ред. Т. В. Давидюк ; Нац. техн. ун-т "Харків. політехн. ін-т". – Електрон. текст. дані. – Харків, 2021. – 607 с. – URI: <http://repository.kpi.kharkov.ua/handle/KhPI-Press/52695>.
7. Облік та аналітична оцінка основних засобів в умовах розвитку інформаційної економіки: моногр. / Л. В. Гуцаленко, І. Д. Лазаришина, У. О. Марчук, О. В. Зінкевич. – Київ : Центр учбової літератури, 2020. – 252 с.
8. Осмятченко В. О., Тесленко Т. І., Герасименко О. М., Титенко Л. В., Скоробагач А. Є., Вавілов В. В. Бухгалтерський облік. Київ: Простобук, 2017. 552 с.
9. Рета М. В., Линник О. І., Токар Н. Б. Бухгалтерський облік : навч. посібник. Харків : НТУ «ХПІ», 2018. 252 с.
10. Синиця Т.В., Осьмірко І.В. Практикум з бухгалтерського обліку: навчально-методичний посібник. Х.: ТОВ «ВСПРАВИ», 2017. 140 с.
11. Соколов В. М., Косата І. А., Розіт Т. В. та ін. Бухгалтерський облік: навч. посібник, за ред. В. М. Соколова. Х.: ХНУ імені В. Н. Каразіна, 2018. 222 с.
12. Kester, R. V. (2015). Accounting Theory and Practice: A Textbook for Colleges and Schools of Business Administration. New York: Arkose Press.
13. Weygandt, J. J., Kimmel, P. D., Mitchell, J. E. (2020). Accounting Principles (14nd ed.). New York: John Wiley & Sons.

Supporting:

1. Акімова Н. С., Топоркова О.В., Наумова Т.А., Ковалевська Н.С., Янчева І.В., Янчев В.В. Бухгалтерський облік: навч. посібник. Х. : «Видавництво «Форт», 2016. 447 с.
2. Бухгалтерський облік: у схемах і таблицях: навч.посібник / [Зінченко О.В., Радіонова Н.Й., Хаустова Є.Б. та ін.];під заг. ред. М. І. Скрипник. – Київ: «Центр учбової літератури», 2017. – 340 с.
3. Бухгалтерський облік як наука; від основ до наукової картини світу [колективна монографія] / за заг. ред. В. Я. Плаксієнка. — Київ: «Центр учбової літератури», 2021. — 320 с.
4. Легенчук С. Ф. Бухгалтерське теоретичне знання: від теорії до метатеорії: монографія. Житомир: ЖДТУ, 2021. 336 с.

5. Плаксієнко В. Я. Облік, оподаткування та аудит: навч. посіб. [для студ. вищих навч. закл.] / В. Я. Плаксієнко, Ю. А. Верига, В. А. Кулик, Є. А. Карпенко. Київ: ЦУЛ, 2019. 509 с.
6. Правдюк Н. Л., Коваль Л. В., Коваль О. В. Облікова політика підприємств: навчальний посібник / Н. Л. Правдюк, Л. В. Коваль, О. В. Коваль. – Київ: «Центр учбової літератури», 2020.– 647 с.
7. Про затвердження Положення про інвентаризацію активів та зобов'язань : Наказ МФУ від 02.09.2014 р. за № 879 [Електронний ресурс]. Режим доступу : <http://zakon5.rada.gov.ua/laws/show/z1365-14>
8. Про затвердження Положення (стандарту) бухгалтерського обліку 7 «Основні засоби» : Наказ МФУ від 27.04.2000 р. за № 92 (зі змінами та доповненнями станом на 24.07.2015 р.) [Електронний ресурс]. Режим доступу : <http://zakon3.rada.gov.ua/laws/show/z0288-00>
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1. www.ukcc.com.ua
2. www.audukr.com.ua
3. <http://n-auditor.com.ua/ru/>
4. <http://auditorukr.com.ua>
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Structural and logical framework for learning

The subject is directly related to:	The results of this training are directly based on:
Entrepreneurship Introduction specialty Legal background	Financial accounting I, II Accounting and reporting in taxation Reporting by enterprises Audit Business analysis Management accounting

Lecturer: ass. prof. Koliesnichenko A.S. _____