

## ACCOUNTING BY TYPE OF ECONOMIC ACTIVITY SYLLABUS

Code and name of the specialty	071 - Accounting and taxation	Institute / faculty	Educational and Scientific Institute of Economics, Management and International Business
Program	Accounting, auditing and taxation	Department	Business intelligence, accounting and hotel and restaurant business
Program type	Educational and professional	Language of instruction	English

### lecturer

**Iershova Natalia**, Natalia.Iershova@khpi.edu.ua



Doctor of Economics, Professor, Professor of the Department of Business Analytics, Accounting and Hotel and Restaurant Business (NTU "KhPI")  
Work experience - 17 years. Author of more than 200 scientific and educational works. Leading lecturer in the following disciplines: "Analysis of economic activity", "Economic analysis", "Fundamentals of scientific research"

### General information about the course

Summary	The discipline is aimed at forming in students a system of theoretical knowledge and practical skills in accounting by type of economic activity of enterprises.
Course objectives	students learn the necessary level of knowledge about the place and importance of accounting information to solve problems in the field of social, economic and environmental responsibility of the enterprise, accounting methods, as well as practical skills in accounting by type of economic activity of the enterprise
Format	Lectures, practical classes, consultations. Final control - exam
Semester	6

<b>Volume (credits) / Type of course</b>	4 / Obligatory	<b>Lectures (hours)</b>	32	<b>Practical classes (hours)</b>	32	<b>Independent work (hours)</b>	56
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<b>Program competencies</b>	GC08	Knowledge and understanding of the subject area and understanding of professional activity
	GC11	Skills in using modern information systems and communication technologies
	GC13	Ability to conduct research at the appropriate level
	SC02	Use mathematical tools for the study of socio-economic processes, solving applied problems in the field of accounting, analysis, control, audit, taxation
	SC03	Ability to display information about business transactions of business entities in financial and management accounting,



their systematization, generalization in reporting and interpretation to meet the information needs of decision makers

## Learning outcomes

Code	Content
PR02	Know the place and importance of accounting, analytical, control, tax and statistical systems in the information support of users of accounting and analytical information in solving problems in the field of social, economic and environmental responsibility of enterprises, institutions and organizations
PR 03	Understand the essence of the objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity
PR 04	Form and analyze financial, management, tax and statistical reporting of enterprises, institutions, organizations and interpret the information obtained for management decisions
PR 05	Have methodological tools for accounting, analysis, control, audit, and taxation of economic activity of enterprises
PR 06	Demonstrate understanding of the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises, institutions and organizations of various forms of ownership, organizational and legal forms of management and types of economic activity

### Topics covered:

**Topic 1 The concept of economic activities and their classification**

**Topic 2 Accounting of trade enterprises**

**Topic 3 Accounting for wholesale and retail trade**

**Topic 4 Accounting of restaurant enterprises**

**Topic 5 Accounting of agricultural enterprises**

**Topic 6 Accounting for crop production and animal husbandry**

**Topic 7 Accounting in construction**

**Topic 8 Accounting for income and expenses of construction companies**

**Topic 9 Accounting in motor transport enterprises**

**Topic 10 Accounting for tourism**

**Topic 11 Accounting in the hotel business**

### Form and methods of teaching.

**Problematic lectures** are one of the most important elements of students' problem-based learning. They provide, along with the consideration of the main lecture material, the establishment and consideration of a range of problematic issues of debatable nature, which are insufficiently developed in science and are relevant to theory and practice. Lectures of a problematic nature are distinguished by in-depth argumentation of the material being taught. They contribute to the formation of students' independent creative thinking, instill in them cognitive skills. Students become participants in scientific research and problem solving.

**Discussions** involve the exchange of views and views of participants on this topic (question), as well as develop thinking, help to form views and beliefs, develop the ability to formulate opinions and express them, learn to evaluate other people's suggestions, critically approach their own views.

**Case method** - a method of analysis of specific situations, which allows to bring the learning process closer to the real practical activities of specialists and involves consideration of problem situations in the process of studying the material.

**Presentations** - speeches to the audience, used to present certain achievements, the results of the group report on the implementation of individual tasks, project work. Presentations can be both individual, such as a performance by one listener, and collective, ie performances by two or more listeners.

**Control methods.**

Current control is carried out during the semester during lectures and practical classes. It aims to check the level of readiness of students to perform specific work. Forms of current control in the discipline are: oral examinations and written tests in lectures and practical classes; testing, etc.

The final control of students' knowledge of the discipline is carried out in the form of an exam in order to determine the degree of mastery of their program competencies and learning outcomes.

The form of final control of knowledge is an exam.

**Distribution of points received by students.**

To obtain the final scores of the student must complete all mandatory types and forms of tasks and tests provided for in the work program of the discipline. The distribution of the number of points according to the results of the current and final control of students' knowledge of the discipline is given in table 1.

**Table 1 - Distribution of points for assessing student performance for the exam**

Practical classes		The results of writing rapid tests		The results of writing and defending individual work	Exam	Total
Content module 1	Content module 2	Modul control work 1	Modul control work 2			
10	15	10	15	25	25	100

**Criteria and system for assessing students' knowledge and skills.**

According to the main provisions of ECTS, the assessment system should be understood as a set of methods (written, oral and practical tests, exams, projects, etc.) used in assessing the achievements of learners, the expected learning outcomes.

Successful assessment of learning outcomes is a prerequisite for assigning credits to a learner. Therefore, statements about the results of the study of program components should always be accompanied by clear and appropriate evaluation criteria for the award of loans. This makes it possible to state whether the student has received the necessary knowledge, understanding, competencies.

Assessment criteria are descriptions of what a learner is expected to do to demonstrate learning outcomes.

The main conceptual provisions of the system of assessment of knowledge and skills of students are:

1. Improving the quality of training and competitiveness of specialists by stimulating independent and systematic work of students during the semester, establishing constant feedback from teachers to each student and timely adjustment of its educational activities.

2. Improving the objectivity of the assessment of students' knowledge is due to control during the semester using a 100-point scale (Table 2). Grades must be translated into the national scale (with the state semester grade "excellent", "good", "satisfactory" or "unsatisfactory") and the ECTS scale (A, B, C, D, E, FX, F).

**Table 2 - Scale of assessment of knowledge and skills: national and ECTS**

Rating, points	ECTS assessment and its definition	National assessment	Evaluation criteria	
			positive	negative
1	2	3	4	5
90-100	A	score excellent	<ul style="list-style-type: none"> <li>- Deep knowledge of the educational material of the module contained in the main and additional literature sources;</li> <li>- ability to analyze the phenomena being studied in their relationship and development;</li> <li>- ability to perform theoretical calculations;</li> <li>- answers to questions are clear, concise, logically consistent;</li> <li>- ability to solve complex practical problems.</li> </ul>	The answers to the questions may contain minor inaccuracies
82-89	B	score well	<ul style="list-style-type: none"> <li>- Deep level of knowledge in the amount of required material provided by the module;</li> <li>- ability to give reasoned answers to questions and perform theoretical calculations;</li> <li>- ability to solve complex practical problems.</li> </ul>	The answers to the questions contain certain inaccuracies;
75-81	C	score well	<ul style="list-style-type: none"> <li>- Strong knowledge of the studied material and its practical application;</li> <li>- ability to give reasoned answers to questions and perform theoretical calculations;</li> <li>- ability to solve practical problems.</li> </ul>	- inability to use theoretical knowledge to solve complex practical problems.
64-74	D	score Satisfactory	<ul style="list-style-type: none"> <li>- Knowledge of the basic fundamental provisions of the studied material and their</li> </ul>	Inability to give reasoned answers to questions;

			practical application; - ability to solve simple practical problems.	- inability to analyze the presented material and perform calculations; - inability to solve complex practical problems.
60-63	E	score Satisfactory	- Knowledge of the basic fundamentals of the module material, - ability to solve the simplest practical problems.	Ignorance of certain (unprincipled) issues from the module material; - inability to consistently and reasonably express an opinion; - inability to apply theoretical principles in solving practical problems
35-59	FX (additional study is required)	score unsatisfactory	Additional study of the module material can be performed in the time provided by the curriculum.	Ignorance of the basic fundamental provisions of the educational material of the module; - significant errors in answering questions; - inability to solve simple practical problems.
1-34	F (re-study required)	score unsatisfactory	-	- Complete lack of knowledge of a significant part of the training material of the module; - significant errors in answering questions; -ignorance of the basic fundamental provisions; - inability to navigate when solving simple practical problems

### **Basic**

1. Law of Ukraine "On Accounting and Financial Reporting in Ukraine" of 16.07.99 №996.

2. Chart of accounts for accounting of assets, capital, liabilities of business operations of enterprises and organizations and Instructions for its application, approved by the order of the Ministry of Finance of Ukraine dated 30.11.1999№291.

3. Accounting regulations (standards).

4. Zagorodniy A.G. Accounting by type of economic activity: textbook. way. / A.G. Zagorodniy, I.Y. Yaremko, L.M. Pilipenko, A.S. Frost. - Lviv: Lviv Polytechnic Publishing House, 2014. 216 p.

5. Accounting and taxation: Textbook. manual / Ed. R.L. Hamster, V.I. Lemishovsky. - Lviv: Accounting Center "Openwork", 2010. 1220 p.

6. Zagorodniy AG Accounting: Fundamentals of Theory and Practice: Textbook / A.G. Zagorodniy, G.O. Partin, L.M. Pilipenko, T.I. Partin. - 3rd ed., Revised. and ext. - Lviv: Lviv Polytechnic Publishing House, 2012. - 340 p.

### Auxiliary

7. Tax Code of Ukraine dated 02.12.2010 № 2755-VI. : <http://www.nibu.factor.ua/ukr/info/instrbuh/psbu1/>.

8. Gura N.O. Accounting for economic activities: Textbook / N.O. Gura. - Kyiv: Center for Educational Literature, 2010. - 320 p.

9. Pilipenko LM Accounting by types of economic activity: Lecture notes / L.M. Pilipenko - Access code: [http // www.vns.lp.edu.ua](http://www.vns.lp.edu.ua).

10. Chernikov I.B. Accounting by type of economic activity: textbook. way. / compiled by: I.B. Chernikov, G.S. Dergilova, I.V. Nesterenko. - Kharkiv: Fort, 2015. - 200p.

11. Blakita G.V. Accounting: practicum / G.V. Blakita. - Kyiv, Center for Educational Literature, 2011. 152 p.

12. Falchenko O.O. Peculiarities of own capital formation at enterprises / O.O. Falchenko, N.M., Poberezhna, I.A. Yurieva // Eastern Europe: Economics, Business and Management. - 2019. - № 2 (19). - P. 404-410: <http://www.easterneurope-ebm.in.ua/19-2019-ukr> (Online): 2518-1971 <http://repository.kpi.kharkov.ua/handle/KhPI-Press/41214>

### INFORMATION RESOURCES ON THE INTERNET

13 <http://dtkk.com.ua/?lang=ru> site of the magazine Debit-credit

14 <https://buhgalter911.com/> site of the magazine Accountant 911

15 <http://ovu.com.ua/> official bulletin of Ukraine

16 <http://www.minfin.gov.ua/> Ministry of Finance of Ukraine

17 [www.banker.com.ua](http://www.banker.com.ua/)- Banking news

18 [www.business.ua](http://www.business.ua/)- magazine "Business"

### Structural and logical scheme of studying the discipline

The study of this discipline is directly based on:	The results of the study of this discipline are directly based on:
Accounting	Economic analysis
Financial Accounting	Managerial Accounting

**Leading lecturer:** Professor, Doctor of Economics, Iershova N.