

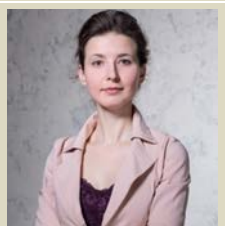
SPECIALTY INTRODUCTION

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@kphi.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 issues about the system of the higher economic education and the peculiarities of the future profession. This knowledge will make it possible to give students a general concept of accounting, its place and role in the system of economic relations
Course objectives	<ul style="list-style-type: none"> - to have a common understanding of accounting, its place and role in the system of economic relations; - to study the rights, obligations and responsibilities of record-keeping officials; - to study the basic requirements for the organization of accounting in an enterprise
Types of classes and control	Lectures, workshops, consultations. The course ends with a final credit
Term	1

Student workload (credits) / Type of course	3 / Mandatory (elective)	Lectures (hours)	16	Workshops (hours)	16	Self-study (hours)	58
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Program competences	GC 01 Ability to learn and master modern knowledge GC 08 Knowledge and understanding of the subject area and understanding of the profession PC 11 Demonstrate an understanding of the requirements of professional activities arising from the need to ensure the sustainable development of Ukraine and its consolidation as a democratic, social and legal State
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Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
LO 02. To understand the place and importance of accounting, analytical, control, tax and statistical systems in providing	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), credit in the form of an abstract (FAS)

information to users of accounting and analytical information in solving problems of social, economic and environmental responsibility of enterprises		
LO 03. To define the nature of the objects of accounting, analysis, control, auditing and taxation and 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), credit in the form of an abstract (FAS)
LO 04. To compile and analyse the financial, management, tax and statistical records 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), credit in the form of an abstract (FAS)
LO 05 To possess methodological tools for accounting, analysis, control, auditing and taxation of business activities	Research work (fieldwork), workshops, discussions, project-based learning, individual and teamwork	Written individual assignments (CAS), peer small group presentations (CAS), reporting on fieldwork (CAS), credit in the form of an abstract (FAS)
LO 06 To understand the specificities of the practice of accounting, analysing, monitoring, auditing and taxing the activities of enterprises of various forms of ownership, organizational and legal forms of business and types 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), credit in the form of an abstract (FAS)
LO 08 To understand the business management framework 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), credit in the form of an abstract (FAS)
LO 23 To reserve and enhance the achievements and values of society through an understanding of the place of the subject area in the overall knowledge system, use different types and forms of mobility to lead healthy lives	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), credit in the form of an abstract (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	

100% Final assessment as a result of Final credit (40%) and Continuous assessment (60%).
40% Final credit: written work and its oral protection
60% Continuous assessment: ...
• 20% practical assessment (work

	60-63	E			assignments, reports); <ul style="list-style-type: none"> • 20% individual assignments (including rapid tests, reporting on fieldwork and peer small group presentations); • 20% mid-term control (2 tests)
	35-59	FX	Unsatisfactory (with the exam retake option)		
	0-34	F	Unsatisfactory (with mandatory repetition of the course)		

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	Business organization in Ukraine	Workshop 1	The primary features of the world's economic systems. Business and economics. Entrepreneurship: theory and importance. Business in Ukraine	Self-study	Study of Economics and Business: historical aspects. Examination of the types of entrepreneurship. Analysis of principles and conditions of business organizational in Ukraine.
Lecture 2	Accounting: the business language	Workshop 2	Accounting: substance, purpose and role in modern life. Accounting Practices. Accounting history. Modern accounting		Examination the peculiarities of accounting in business. Study the concept and functions of accounting information.
Lecture 3	The accountancy profession	Workshop 3	Basic professional requirements for accountants and their functional responsibilities. Positions of Accounting and Taxation Specialists. Tasks, responsibilities, professional knowledge and qualifications of accounting and taxation professionals. Modern professional requirements for accountants		The comparison of the accountancy profession with other economic professions. Study of international experience as an accountant. Examination of the trends in the development of the accounting service.
Lecture 4	International educational standards for professional accountants and professional organizations	Workshop 4	Content of International Accounting Education Standards. Code of Ethics for Professional Accountants. International and national professional accountancy organizations		Examination of the main characteristics of the accountancy profession in different countries. The development of the most famous international and national professional accountancy organizations
Lecture 5	Tax system in Ukraine	Workshop 5	Taxes: basic terminology, objectives and effects. Relationship between base, rate and income. Tax history. Local and State taxes		Examination of the taxes in foreign countries. Study of the types of taxes. Analysis of the influence of taxation on accounting
Lecture 6	Business analysis	Workshop 6	Basic concepts and role of economic analysis. History and prospects for economic analysis. Purpose, objectives and main categories of economic analysis. Relationship of economic analysis to other scientific disciplines		Study the concept of business analysis and accounting. Examination of organizational aspects of business analysis
Lecture 7	Career development and job search process	Workshop 7	Career Development Process. Steps and stages of job search. Self-evaluation steps. Complete self-		Study of the information technology support for the accountant.

			evaluation. The concept of accounting outsourcing and types of accounting services. Trends in the accounting market		Analysis of the psychological component in job search
Lecture 8	Training in «Accounting and Taxation» in NTU «KhPI»	Workshop 8	Training plan for specialists in the field of «Accounting and Taxation». Training and work programmes of the Department of Economic Analysis and Accounting of NTU «KhPI». Organization of control of knowledge of students of specialty «Accounting and Taxation» in NTU «KhPI». State certification of students of specialty «Accounting and Taxation» in NTU «KhPI»		Identifying and analysis of the problems of training in the field of «Accounting and Taxation». Examination of the valuation of state influence on the level of knowledge of students of specialty «Accounting and Taxation» in Ukraine

RECOMMENDED READING

Compulsory	<ol style="list-style-type: none"> 1. Deegan, C. (2019). <i>Introduction to Accounting, An: Accountability in Organisations and Society</i>. Melbourne: Cengage Learning EMEA. 2. Kohne, A. (2019). <i>Business Development</i>. Bonn: Springer Vieweg. 3. Klasen, J. (2019). <i>Business Transformation</i>. Wiesbaden: Springer. 4. Колесніченко, А. С. (2019). Податкова політика й облікова політика суб'єкта господарювання: теоретико-аналітичний та регуляторний аспект. <i>Науковий вісник Херсонського державного університету. Сер. : Економічні науки</i>, 34, 137-142. 5. Колесніченко, А. С. (2018). Стратегічне планування та облік у виробничих компаніях відповідно до стандартів МСФЗ. <i>Глобальні та національні проблеми економіки</i>, 23, 233-239. Відновлено з http://global-national.in.ua/archive/23-2018/46.pdf 6. Lindgreen, A., Maon, F., Vallaster, C., Yousafzai, S., & Florencio, B. P. (Eds.) (2019). <i>Sustainable Entrepreneurship: Discovering, Creating and Seizing Opportunities for Blended Value Generation</i>. Abingdon: Routledge. 	Recommended	<ol style="list-style-type: none"> 1. Dawkins, M. C., Dugan, M., Mezzio, S. & Trapnell, J. E. (2020). The Future of Accounting Education. <i>CPA journal</i>. Retrieved from https://www.cpajournal.com/2020/10/12/the-future-of-accounting-education/ 2. Колесніченко, А. С. (2017). Перспективи розвитку великих бізнес-структур в Україні. <i>Труди XIII-ї Міжнародної науково-практичної конференції «Дослідження та оптимізація економічних процесів «Оптимум — 2017»»</i>. Харків : НТУ "ХПІ". 3. Koliesnichenko, A. (2019). Relation issue between budgeting and management accounting. <i>Relevant Issues of the Development of Science in Central and Eastern European Countries : proc. of the Intern. Sci. Conf.</i>, September 27th. Riga : Baltija Publishing. 4. Lindgreen, A., Vanhamme, J., Maon, F., & Mardon, R. (Eds.) (2018). <i>Communicating Corporate Social Responsibility in the Digital Era</i>. Abingdon: Routledge. 5. Rydén, P., Ringberg, T., & Østergaard Jacobsen, P. (2017). <i>Disrupt your Mindset to Transform your Business with Big Data: A Guide to Strategic Thinking</i>. Rungsted Kyst: Efficiens.
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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 of social, economic and environmental responsibility of enterprises
LO 03	To define the nature of the objects of accounting, analysis, control, auditing and taxation and understand their role and place in economic activities
LO 04	To compile and analyse the financial, management, tax and statistical records of enterprises and correctly interpret the information obtained for management decisions
LO 05	To possess methodological tools for accounting, analysis, control, auditing and taxation of business activities
LO 06	To understand the specificities of the practice of accounting, analysing, monitoring, auditing and taxing the activities of enterprises of various forms of ownership, organizational and legal forms of business and types of economic activity
LO 08	To understand the business management framework and assess the effectiveness of decision-making using accounting and analytical information
LO 23	To reserve and enhance the achievements and values of society through an understanding of the place of the subject area in the overall knowledge system, use different types and forms of mobility to lead healthy lives

Topics:

Topic 1. Business organization in Ukraine

Topic 2. Accounting: the business language

Topic 3. The accountancy profession

Topic 4. International educational standards for professional accountants and professional organizations

Topic 5. Tax system in Ukraine

Topic 6. Business analysis

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 credit.

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 (abstract)	Testing in workshops	Credit	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. Borland, H., Lindgreen, A., Maon, F., Vanhamme, J., Ambrosini, V., & Florencio, B. P. (Eds.) (2019). *Business Strategies for Sustainability*. Abingdon: Routledge.

2. Christensen, B. T., Ball, L. J., & Halskov, K. (Eds.) (2017). *Analysing Design Thinking: Studies of Cross-cultural Co-creation*. Leiden: CRC Press.
3. Deegan, C. (2019). *Introduction to Accounting, An: Accountability in Organisations and Society*. Melbourne: Cengage Learning EMEA.
4. Kohne, A. (2019). *Business Development*. Bonn: Springer Vieweg.
5. Klasen, J. (2019). *Business Transformation*. Wiesbaden: Springer.
6. Колесніченко, А. С. (2019). Податкова політика й облікова політика суб'єкта господарювання: теоретико-аналітичний та регуляторний аспект. *Науковий вісник Херсонського державного університету. Сер. : Економічні науки*, 34, 137-142.
7. Колесніченко, А. С. (2018). Стратегічне планування та облік у виробничих компаніях відповідно до стандартів МСФЗ. *Глобальні та національні проблеми економіки*, 23, 233-239. Відновлено з <http://global-national.in.ua/archive/23-2018/46.pdf>
8. Lund-Thomsen, P., Hansen, M. W., & Lindgreen, A. (Eds.) (2020). *Business and Development Studies: Issues and Perspectives*. Abingdon: Routledge. Routledge Studies in Innovation, Organizations and Technology.
9. Lindgreen, A., Maon, F., Vanhamme, J., Florencio, B. P., Vallaster, C., & Strong, C. (Eds.) (2019). *Engaging with Stakeholders: A Relational Perspective on Responsible Business*. Abingdon: Routledge.
10. Lindgreen, A., Vallaster, C., Yousafzai, S., & Hirsch, B. (Eds.) (2019). *Measuring and Controlling Sustainability: Spanning Theory and Practice*. Abingdon: Routledge.
11. Lindgreen, A., Maon, F., Vallaster, C., Yousafzai, S., & Florencio, B. P. (Eds.) (2019). *Sustainable Entrepreneurship: Discovering, Creating and Seizing Opportunities for Blended Value Generation*. Abingdon: Routledge.
12. Order of the Ministry of Education and Science of Ukraine dated September 8, 2020, №1115 «Some questions of the organization of distance training».
13. Sovsun, I., Kostrobij, P., Rashkevich, Y., Nikolaiev, Y., Dluhopolskyi, O., Kurbatov, S. ... Arnold, N. *Higher Education in Ukraine: Agenda for Reforms* (2017). Kyiv: KONRAD-ADENAUER-STIFTUNG.
14. Vorotnykova, I. (2019). Experience of using e-textbooks and electronic educational means in school within the framework of general secondary education digitalization in Ukraine. *Information Technologies and Learning Tools*, vol. 71(3), 23–39.

Supporting:

15. Campelo, A., Reynolds, L., Lindgreen, A., & Beverland, M. (Eds.) (2019). *Cultural Heritage*. Abingdon: Routledge.
16. Dawkins, M. C., Dugan, M., Mezzio, S. & Trapnell, J. E. (2020). The Future of Accounting Education. *CPA journal*. Retrieved from <https://www.cpajournal.com/2020/10/12/the-future-of-accounting-education/>
17. Spina, J. D., & Spina, L. J. (2021). *“C” Leadership: A New Way to Beat the Competition and Manage Organization Stakeholders*. Bingley, West Yorkshire: Emerald Group Publishing.
18. Колесніченко, А. С. (2017). Перспективи розвитку великих бізнес-структур в Україні. *Труди XIII-ї Міжнародної науково-практичної конференції*

«Дослідження та оптимізація економічних процесів «Оптимум — 2017»». Харків : НТУ "ХПІ".

19. Koliesnichenko, A. (2019). Relation issue between budgeting and management accounting. *Relevant Issues of the Development of Science in Central and Eastern European Countries : proc. of the Intern. Sci. Conf.*, September 27th. Riga : Baltija Publishing.

20. Колесніченко, А. С. (2017). Складові обліково-аналітичного забезпечення діагностики діяльності бізнес-структур при реалізації стратегічних компетенцій. *Бізнес Інформ*, 12(479), 446-451.

21. Lindgreen, A., Vanhamme, J., Maon, F., & Mardon, R. (Eds.) (2018). *Communicating Corporate Social Responsibility in the Digital Era*. Abingdon: Routledge.

22. Maon, F., Lindgreen, A., Vanhamme, J., Angell, R., & Memery, J. (Eds.) (2018). *Not All Claps and Cheers: Humor in Business and Society Relationships*. Milton Park: Routledge.

23. Rydén, P., Ringberg, T., & Østergaard Jacobsen, P. (2017). *Disrupt your Mindset to Transform your Business with Big Data: A Guide to Strategic Thinking*. Rungsted Kyst: Efficiens.

24. The Top 100 Most Influential People in Accounting (2018). Retrieved from <https://www.accountingtoday.com/news/the-top-100-most-influential-people-in-accounting>

Structural and logical framework for learning

The subject is directly related to:	The results of this training are directly based on:
Legal background	Economic theory Accounting Enterneuoship Taxation

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