

# MANAGERIAL AND TAX ACCOUNTING

## COURSE SYLLABUS

Code and name of specialty	073 – Management	Institute	Institute of Education and Science in Economics, Management and International Business
Program name	Business Administration	Department	Management
Type of program	Educational and Professional	Language of instruction	English

## LECTURER

Hanna Koptieva, [Hanna.Koptieva@khpi.edu.ua](mailto:Hanna.Koptieva@khpi.edu.ua)



Doctor of Economic Sciences (DSc (Economics)), Professor, Professor of the Management Department (NTU “KhPI”)

Authored and co-authored over 250 scientific publications. Teaches courses: Tax System, Managerial and Tax Accounting, Fundamentals of Taxation, Strategic change management, Fundamentals of Scientific Research

## GENERAL DESCRIPTION OF THE COURSE

Summary	The discipline is aimed at mastering the methodology and techniques of calculating the cost of production, control over the formation of profits, ways to use management accounting data for management decisions; providing students with the necessary theoretical foundations, guidelines and practical skills for accounting for various taxes and fees.
Course objectives	To develop in the student theoretical ideas and practical skills on the theory and practice of the organization and conducting of administrative and tax accounting at the enterprises.
Types of classes and control	Lectures, workshops, consultations. The course ends with a final exam.
Term	7

Student workload (credits) / Type of course	5 / Elective	Lectures (hours)	32	Workshops (hours)	32	Self-study (hours)	86
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Program competences	SK02. Ability to analyze the results of the organization, to compare them with the factors of external and internal environment SK08. Ability to plan the activities of the organization and manage time SK2.1. Ability to collect and process primary accounting and management information; understand and be able to apply accounting and taxation systems SK2.2. Ability to identify areas of investment and justify the effectiveness of real and financial investments
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Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
PR06. Demonstrate skills of search, collection and analysis of information, calculation of indicators to justify management decisions.	Research work (fieldwork), practical classes, teamwork, case-based learning, student-peer feedback, individual tasks	Written individual assignments (CAS), practical assessment (CAS), problem sheets (CAS), online tests (CAS), exam in the form of defense of an individual task (FAS)
PR07. Demonstrate organizational design skills.	Interactive lectures with presentations, discussions, workshops, project training, teamwork	Written individual assignments (CAS), practical assessment (CAS), peer small group presentations (CAS), online tests (CAS), exam in the form of defense of an individual task (FAS)
PR14. Identify the causes of stress, adapt yourself and team members to a stressful situation, find ways to neutralize it	Research work, interactive lectures with presentations, discussions, solving practical problems, case-based learning	Written individual assignments (CAS), practical assessment (CAS), data collection and reporting on fieldwork (CAS), exam in the form of defense of an individual task (FAS)
PR16. Demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical	Interactive lectures with presentations, discussions, workshops, case-based learning, student-peer feedback, problem-based learning	Written individual assignments (CAS), peer small group presentations (CAS), online tests (CAS), oral presentation of the project (FAS), exam in the form of defense of an individual task (FAS)
PR17. Perform research individually and / or in a group under the guidance of a leader	Research work (fieldwork), workshops, project training, individual and team work	Written individual assignments (CAS), reporting on fieldwork (CAS)
PR 2.1. Describe the content of the elements of the taxation system; make tax calculations	Interactive lectures with presentations, discussions, workshops, case-based learning, individual tasks	Written individual assignments (CAS), practical assessment (CAS), exam in the form of defense of an individual task (FAS)
PR 2.3. Make calculations and evaluate the effectiveness of real and financial investments	Interactive lectures with presentations, discussions, workshops, case-based learning	Written individual assignments (CAS), practical assessment (CAS), exam in the form of defense of an individual task (FAS)

## ASSESSMENT AND GRADING

Ranges of points corresponding to grades	core (points) for all types of learning activities	ECTS grading scale	The national grading scale	Allocation of grade points	<b>100% Final assessment</b> as a result of Final exam (40%) and Continuous assessment (60%). <b>40% Final exam:</b> course paper (written business plan) and its oral presentation <b>60% Continuous assessment:</b> <ul style="list-style-type: none"><li>• 25% practical assessment;</li><li>• 25% individual assignments (including problem sheets, reporting on fieldwork, and peer small group presentations)</li><li>• 10% mid-term control (2 online tests)</li></ul>
	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)		

### Course policy

Students are expected to attend classes regularly, to get to class on time and stay for the duration of the class. In the case of absence, students will be required to submit all assignments to make up for the missed classes. Students are also expected to come to class having read all the required material and being ready to productively participate in the class discussions. Written assignments should be submitted before the specified deadlines.

COURSE STRUCTURE AND CONTENT					
<b>Lecture 1</b>	The relationship of accounting, management and tax accounting	<b>Workshop 1</b>	Survey of the target audience, presentation of prepared reports	Self-study	Review of literature sources on the essence of management andtax accounting, object, subject and methods
<b>Lecture 2</b>	Classification of costs in managerial accounting	<b>Workshop 2</b>	Survey of the target audience, study of methods of cost behavior		Analysis of Standard 16 "Costs" for the classification of productioncosts, characteristics of methodological recommendations for costing for enterprises in various industries
<b>Lecture 3-4</b>	Cost accounting and methods of calculatingthe cost of production	<b>Workshop 3-4</b>	Survey (testing) of the target audience, analysis of factors that determine the choice of cost accounting method and product costing		Analysis of the nature and purpose of methods for studying costbehavior. Review of literature sources on the essence of methods of calculating costs and production costs (works, services)
<b>Lecture 5-6</b>	Analysis of the relationship between costs, volume of activity and profit	<b>Workshop 5-6</b>	Survey of the target audience, planning the relationship of costs, volume of activity and profit		Formation of tables with a list of formulas used in the analysis ofthe relationship between costs, volume of activity and profit. Study of features of application of CVP-analysis, specifics of its application
<b>Lecture 7</b>	Analysis of accounting information in making managerial decisions	<b>Workshop 7</b>	Research of the analysis of the relevant information at existence of variants of alternative decisions and in the conditions of limited resources		Analysis of approaches and substantiation of the need to choosesolutions among alternatives and in conditions of limited resources
<b>Lecture 8-9</b>	Planning, budgeting and cost control	<b>Workshop 8-9</b>	Analysis of the essence and order of budgeting, composition and relationship of budgets, the order of analysis of deviations		Study of functions and principles of budgeting, their advantagesand disadvantages, the difference between operational and financial budgets
<b>Lecture 10</b>	General methodology oftax accounting	<b>Workshop 10</b>	Study of methodology and methods of tax accounting		Study of regulations and legislation on accounting and taxation
<b>Lecture 11</b>	General requirementsfor tax reporting	<b>Workshop 11</b>	Survey (testing) of the target audience		Study of the TCU on the content, requirements, procedure anddeadlines for filing tax returns.
<b>Lecture 12-13</b>	Tax accounting of indirect taxes	<b>Workshop 12-13</b>	The order of accounting and calculation of the amount of indirect taxes payable to the budget		Study of the features of indirect taxation: the object of taxation,tax rates, the order of taxation and payment
<b>Lecture 14-15</b>	Tax accounting of direct taxes	<b>Workshop 14-15</b>	Target audience survey. The order of accounting and calculation of the amount of direct taxes payable to the budget		Study of the features of taxation of direct taxes: the object of taxation, tax rates, the order of taxation and payment
<b>Lecture 16</b>	Features of tax accounting of small businesses	<b>Workshop 16</b>	Accounting for the single tax and calculating the amount of the single tax for taxpayers of different groups		Study of criteria for assignment to small businesses. List of taxesand fees at the expense of which a single tax is paid

## RECOMMENDED READING

Required		Additional	
	<ol style="list-style-type: none"> <li>1. Економіка підприємництва : підручник / за ред. д.е.н. проф. Л. В. Фролової. Одеса: Бондаренко М.О., 2020. 708 с.</li> <li>2. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – 2-ге вид., доп і перероб. Х.: Підручник НТУ «ХПІ», 2021. – 492 с.</li> <li>3. Податковий кодекс України від 02.12.10 р. № 2755-VI (зі змін і доп.) [Електронний ресурс]. – Режим доступу : &lt;<a href="http://zakon4.rada.gov.ua">http://zakon4.rada.gov.ua</a>&gt;.</li> <li>4. Управлінський облік [Текст] : підручник / В. С. Лень. - 2-е вид., випр. - Київ : Каравела, 2017. - 260 с.</li> <li>5. Управлінський облік [Текст] : навч. посібник / С. Ф. Голов. - Київ : Центр навчальної і практичної літератури, 2018. - 400 с.</li> <li>6. Управлінський облік: підруч. для вузів / Л.В. Нападовська.- 2-ге вид., доопр. та доп. – К.: Київ. нац. торг.-екон. ун-т, 2010.- 648 с.</li> <li>7. Фаріон І. Д., Писаренко Т. М. Управлінський облік [текст] : підруч. / [І. Д. Фаріон, Т. М. Писаренко]. – К. : Центр учбової літератури, 2012. – 792 с.</li> <li>8. Управлінський облік: сучасна теорія і практика : [навчальний посібник] / Ю. Ю. Верланов, С. А. Бурлан, О. Ю. Верланов. – Миколаїв : Вид-во ЧДУ ім. Петра Могили, 2015. – 340 с.</li> </ol>		<ol style="list-style-type: none"> <li>1. Котенко Л. М. Облік і звітність в оподаткуванні [текст]: навч. посіб. / Л. М. Котенко, Г. М. Фадєєва. – Х.: НТУ «ХПІ», 2014. – 486 с.</li> <li>2. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – Х.: Підручник НТУ «ХПІ», 2018. – 496 с.</li> <li>3. Облік і звітність в оподаткуванні : навч. посіб. / П. О. Куцик, О.А. Полянська. – Львів. Видавництво Львівського торговельно-економічного університету. 2017. 508 с.</li> <li>4. Коптева Г. М., Мальцева А.О., Ніколаєнко О.О. Оподаткування діяльності сільськогосподарських виробників: сучасний стан та перспективи. Вісник Національного технічного університету «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства, № 1. 2020. С. 95-100.</li> <li>5. Аналіз розвитку акцизного оподаткування в Україні/ В.В. Фітільова, В.С. Сергієнко, Г.М. Коптева //«Актуальні проблеми управління та фінансово-господарської діяльності підприємства» - Вісник НТУ «ХПІ» - Харків: НТУ ХПІ. – 2017. – №54 (1257) – С.138-143.</li> <li>6. Осипова А.В., Коптева Г.М. Аналіз та оцінка тенденцій реформування податку на доходи фізичних осіб. Збірник наукових праць. Серія: Актуальні проблеми управління та фінансово-господарської діяльності підприємства. - Харків: НТУ ХПІ. – 2017. – №54 (1257) – С.106-110.</li> <li>7. Управлінський облік та аналіз виробничих витрат [Текст] : монографія / О. Л. Михальська, В. Г. Швець ; КНУ. - Київ : Кондор, 2019. - 224 с.</li> <li>8. Управлінський облік [Текст] : навч.-практичний посібник / В. П. Шило [та ін.]. - Київ : Кондор, 2012. -302 с.</li> <li>9. Чебанова Н.В., Ревуцька Л.Є. Управлінський облік: Навч. посібник. – Харків: УкрДУЗТ, 2016. – 218 с.</li> <li>10. Карпенко О. В., Карпенко Д.В. Управлінський облік: Навч. посіб. — К.: Центр учбової літератури, 2012. — 296 с.</li> <li>11. Krasnokutska, N., Koptieva, H. et al. (2018) Management: textbook. Kharkiv, 231 p.</li> <li>12. Business evaluation: textbook. Krasnokutskaya N.S., Kopteva H.M. - Kharkiv: Ivanchenko Publishing House, 2021. – 229 p.</li> </ol>

### 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 Managerial and Tax Accounting course program.