


ACCOUNTING COURSE SYLLABUS

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

LECTURER

Name and surname, email	Anastasiia Koliesnichenko , Anastasiia.Koliesnichenko@khpi.edu.ua
	<p>PhD in Economic Science, Associate Professor, Department of Accounting and Finance, NTU 'KhPI'. Experience is 10 years.</p> <p>Authored and co-authored over 130 scientific and methodological publications. Senior lecturer of courses “Accounting”, “Taxation”, “Accounting and taxation of the activity of budgetary organizations”, “Accounting and analytical support for the activities of budgetary organizations”</p>

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 decision making					
Course objectives	Building and strengthening systemic knowledge on conceptual and practical aspects of accounting and financial reporting among future professionals in various economic disciplines					
Types of classes and control	Lectures, practical and seminars, consultations, individual task. Course ends with a final test					
Term	4					
Student workload (credits) / Type of course	5 / Mandatory	Lectures (hours)	32	Workshops (hours)	32	Self-study (hours) 86
Program competences	GC03. The ability to abstract thinking, analysis, synthesis GC04. The ability to apply knowledge in practical situations GC05. Knowledge and understanding the subject area and understanding the professional activity GC09. The ability to learn and master modern knowledge SC01. The ability to identify and to describe the characteristics of organizations SC07. The ability to choose and to use modern tools of management					

Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
LO06. To show skills of search, collecting and analysis of information, calculation of indicators to substantiate management decisions	Research work, 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 (CAS), set-off in the form of a written assignment (FAS)
LO07. To show skills of organizational planning	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), set-off in the form of a written assignment (FAS)
LOP16. To demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical	Research work, workshops, discussions, project-based learning, individual and teamwork	Written individual assignments (CAS), peer small group presentations (CAS), set-off in the form of a written assignment (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	100% Final assessment as a result of Final test (40%) and Continuous assessment (60%). 40% Final test: written individual assignment and its oral presentation 60% Continuous assessment: <ul style="list-style-type: none">•20% practical assessment (solving tasks, reports);•20% individual assignments (including rapid tests, reporting written assignment peer small group presentations);•20% mid-term control (2 tests)
	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 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.
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COURSE STRUCTURE AND CONTENT

Lecture 1	Economic accounting: essence, types and components	Workshop 1	Accounting in the economic accounting system of Ukraine, its functions, tasks, principles	S e l f - s t u d y	Review of literature and regulatory sources on the substance and features of accounting
Lecture 2	The Subject and The Method of Accounting	Workshop 2	Analysis of elements of the accounting policy		Study of the nature of economic assets, their sources of formation and economic processes
Lecture 3-4	The Balance Sheet	Workshop 3-4	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
Lecture 5-6	Accounts and Double Entry	Workshop 5-6	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
Lecture 7	Documentation and Inventory Control	Workshop 7	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 8	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 9-10	Identification and classification of an enterprise's property, plant and equipment, Depreciation and its accounting. 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 11	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 12	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 13	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 14	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 15	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 16	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. Kester, R. B. (2015). *Accounting Theory and Practice: A Textbook for Colleges and Schools of Business Administration*. New York: Arkose Press.
2. Давидюк, Т. В., Манойленко, О. В., Ломаченко, Т. І., Резніченко, А. В. (2016). *Бухгалтерський облік : навч. посібник*. Харків: Видавничий дім «Гельветика».
3. Рета, М. В., Линник, О. І., Токар, Н. Б. (2018). *Бухгалтерський облік : навч. посібник*. Харків : НТУ «ХПІ».
4. Синиця, Т. В., Осьмірко, І. В. (2017). *Практикум з бухгалтерського обліку: навчально-методичний посібник*. Харків: ТОВ «ВСПРАВИ».
5. Соболев, В. М., Косата, І. А., Пономарьова, Т. В., Розіт, Т. В., Слюніна, Т. Л. (2018). *Бухгалтерський облік: навч. посібник*. Харків: ХНУ імені В. Н. Каразіна.
6. Осмятченко, В. О., Тесленко, Т. І., Герасименко, О. М., Титенко, Л. В., Скоробагач, А. Є., Вавілов, В. В. (2017). *Бухгалтерський облік*. Київ: Простобук.
7. Weygandt, J. J., Kimmel, P. D., Mitchell, J. E. (2020). *Accounting Principles* (14nd ed.). New York: John Wiley & Sons.

Additional

1. Kimmel, P. D., Weygandt, J. J., Kieso, D. E. (2018). *Financial Accounting: Tools for Business Decision Making*. New York: John Wiley & Sons.
2. Keevy, M. (2013). *An Analysis of Accounting Academics' Awareness of, and Ability to Deliver, Pervasive Qualities and Skills*. Athens: ATINER'S Conference Paper Series.
3. Jones, M. J. (2014). *Financial Accounting* (2nd ed.). New York: John Wiley & Sons.
4. Акімова, Н. С., Топоркова, О. В., Наумова, Т.А., Ковалевська, Н. С., Янчева, І. В., Янчев, В. В. (2016). *Бухгалтерський облік: навч. посібник*. Харків : «Видавництво «Форт».
5. Скоробогатова, Н. Є. (2017). *Бухгалтерський облік : навч. посіб.* Київ : КПІ ім. Ігоря Сікорського.
6. Колесніченко, А. С. (2019). Податкова політика й облікова політика суб'єкта господарювання: теоретико-аналітичний та регуляторний аспект. *Науковий вісник Херс. держ. унів. Сер. : Економічні науки*, 34. 137-142.
7. Колесніченко, А. С. (2019). Використання поняття істотності в обліку, звітності, аудиті та оподаткуванні. *Проблеми системного підходу в економіці : зб. наук. пр.*, 6 (74), ч. 3. 106-112.

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.