



Syllabus Course Program



ACCOUNTING

Specialty

073 – Management

Educational program

Business administration

Level of education

Bachelor's level

Semester

4

Institute

Institute of Education and Science in Economics,
Management and International Business

Department

Accounting and Finance (205)

Course type

Special (professional), Mandatory

Language of instruction

English

Lecturers and course developers

**Anastasiia Koliesnichenko**

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PhD in Economic Sciences, Associate Professor, Associate Professor of
Department of Accounting and Finance

Authored and co-authored over 160 scientific and methodological
publications. Senior lecturer of courses “Accounting”, “Taxation”, “Accounting
and Analytical Support of Financial and Credit Institutions Activity”

More about the lecturer on the department's website

<http://web.kpi.kharkov.ua/eaiu/pro-kafedru/professors-ko-vikladats-kij-sklad/koliesnichenko-anastasiya-sergiyivna/>

General information

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 and goals

To form systemic knowledge on conceptual and practical aspects of accounting and financial reporting among future professionals in various economic disciplines.

Format of classes

Lectures, workshops, consultations, self-study. Final control in the form of a differentiated grading.

Competencies

GC03. The ability for abstract thinking, analysis, synthesis.

GC04. The ability to apply knowledge in practical situations.

GC05. Knowledge and understanding of the subject area and understanding of the professional activity.

GC09. The ability to learn and to master modern knowledge.

SC01. The ability to identify and describe the characteristics of organizations.

SC07. The ability to choose and use modern tools of management.

Learning outcomes

LO 06. To demonstrate the skills related to search, collection, and analysis of information, calculation of indicators for substantiation of managerial decisions.

LO 07. To demonstrate the skills of organizational planning.

LO 13. To communicate in oral and written forms in the official language of Ukraine and foreign languages.

LO 16. To demonstrate skills of independent work, flexible thinking, openness to new knowledge, to be critical and self-critical.

Student workload

The total volume of the course is 150 hours (5 ECTS credits): Lectures - 32 hours, workshops - 32 hours, self-study - 86 hours.

Course prerequisites

Successful completion of the course requires knowledge and practical skills in the following disciplines: Finance, Enterprise Economics, Marketing, Fundamentals of Management.

Features of the course, teaching and learning methods, and technologies

Interactive lectures with presentations, discussions, workshops, individual and team work, research work, work with literature and information sources, problem-based learning.

Program of the course

Topics of the lectures

Topic 1. Business accounting: essence, types and components

Topic 2. Subject and method of accounting

Topic 3. Accounting balance

Topic 4. Accounting accounts and the double-entry method

Topic 5. Accounting of fixed assets and intangible assets

Topic 6. Inventory accounting

Topic 7. Cash accounting

Topic 8. Accounts receivable

Topic 9. Accounting for current and long-term liabilities

Topic 10. Accounting of wages

Topic 11. Financial reporting

Topics of the workshops

Topic 1. Practical areas of business accounting of the enterprise

Topic 2. Elements of the accounting method

Topic 3. Methodology of drawing up the accounting balance sheet

Topic 4. The system of accounting accounts and the method of double entry

Topic 5. Peculiarities of accounting for fixed assets and intangible assets

Topic 6. Features of accounting for current assets

Topic 7. Peculiarities of cash accounting

Topic 8. Peculiarities of accounts receivable

Topic 9. Features of accounting for current and long-term liabilities

Topic 10. Peculiarities of wage accounting

Topic 11. Composition and structure of financial reporting

Topics of the laboratory classes

no laboratory classes.

Self-study

Acquaintance with the regulatory framework in the field of accounting in Ukraine. Analytical review of national accounting standards of Ukraine. Online testing "Principles of accounting". A review of literary sources on revealing the essence of the elements of the accounting method. Critical essay "World trends and problems of accounting development". Writing a critical essay "The accounting profession is a privilege or a challenge in the future."
Final online test.

Course materials and recommended reading

1. Давидюк, Т. В., Манойленко, О. В., Ломаченко, Т. І., Резніченко, А. В. (2016). Бухгалтерський облік : навч. посібник. Харків: Видавничий дім «Гельветика».
2. 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.
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.
8. Колесніченко А. С. Використання поняття істотності в обліку, звітності, аудиті та оподаткуванні. Проблеми системного підходу в економіці: Збірник наукових праць: Випуск 6(74). Ч. 3. Херсон: Видавничий дім «Гельветика», 2019. с. 106-112.

Assessment and grading

Criteria for assessment of student performance, and the final score structure

- 100% Final assessment as a result of final test (20%) and Continuous assessment (80%).
20% Final online test
80% Continuous assessment:
- 50% practical assessment (including problem sheets, reporting on individual work);
 - 30% term control (online quiz).

Grading scale

Total points	National	ECTS
90-100	Excellent	A
82-89	Good	B
75-81	Good	C
64-74	Satisfactory	D
60-63	Satisfactory	E
35-59	Unsatisfactory (requires additional learning)	FX
1-34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational
program
Olena PROKHORENKO