

POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

Educational and Scientific Institute of Full-time study
Accounting and auditing chair

SYLLABUS
academic discipline
«Accounting (English language)»
2022-2023 academic year

Course and semester of study	2 курс, 3 семестр
Educational program / specialization	«Облік і аудит»
Specialty	071 «Облік і оподаткування»
Branch of knowledge	07 - Управління та адміністрування
Degree of higher education	бакалавр

Name of the employee who teaches this discipline, Prokhar Nataliia Viktorivna
scientific degree and academic title, PhD in Economics, Associate Professor
position Associate Professor of Accounting and auditing chair

Phone	+38-050-404-70-74
E-mail address	prohar.n@gmail.com
Schedule	http://schedule.puet.edu.ua/
Consultations	full-time: http://www.buhoblic.puet.edu.ua/forstdz.php online: by e-mail, mon-fri, 10.00-17.00
Distance course page	https://el.puet.edu.ua/

Description of the discipline

The purpose of studying the discipline	Formation of a system of knowledge on the theory and practice of accounting and preparation of financial statements by limited liability companies, as well as on the audit of financial or non-financial information of any entity.
Continuance	5 ECTS credits / 150 hours (lectures 20 hours, practical classes 40 hours, independent work 90 hours).
Forms and methods of studying	Lectures and practical classes in the classroom using SMART methods, model GROW, case studies, scribing method, independent work outside the schedule with the use of explanatory-illustrative and research methods.
Current and final control system	Current control: performance of educational tasks; performing tasks of independent work; testing; current module work. Final control: test.
Basic knowledge	Basic knowledge of economics, management and financial accounting.
Language of studying	English language.

List of competencies in the discipline, program learning outcomes

Program learning outcomes	Competences that must be mastered by the applicant
<ul style="list-style-type: none"> • Form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions; • Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making 	<ul style="list-style-type: none"> • Ability to learn and master modern knowledge; • Ability to abstract thinking, analysis and synthesis; • Ability to work in a team; • Ability to work autonomously; • Ability to act on the basis of ethical considerations (motives); • Ability to be critical and self-critical;

<p>using accounting and analytical information;</p> <ul style="list-style-type: none"> • Be able to work both independently and in a team, show leadership qualities and responsibility in work, adhere to ethical principles, respect individual and cultural diversity. 	<ul style="list-style-type: none"> • Knowledge and understanding of the subject area and understanding of professional activity; • Ability to communicate in a foreign language; • Skills in using modern information systems and communication technologies; • Ability to conduct research at the appropriate level; • Use mathematical tools to study socio-economic processes, solving applied problems in the field of accounting, analysis, control, audit, taxation; • 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; • Carry out accounting procedures using specialized information systems and computer technology; • Identify and assess the risks of failure to achieve management objectives of the entity, non-compliance with legislation and regulation, inaccuracy of reporting, preservation and use of its resources; • Ability to apply ethical principles in the performance of professional duties.
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Thematic plan of the discipline

Theme	Type of work	Tasks of independent work
Module 1. Theoretical and methodological foundations of accounting		
Theme 1. Introduction to accounting. International Financial Reporting Standards (IFRS)	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 2. Accounting for limited companies	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing; current module work	Perform tasks for independent work
Module 2. Financial Statements		
Theme 3. Measuring and reporting financial position. The Balance Sheet	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 4. Measuring and reporting financial performance. The Income Statement (profit and loss account)	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 5. Measuring and reporting cash flows. The Cash Flows Statement	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work

Theme	Type of work	Tasks of independent work
Theme 6. Measuring and reporting wealth for the owners. The statement of retained earnings	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing; current module work	Perform tasks for independent work

Information sources

1. Carl S. Warren, James M. Reeve, Jonathan E. Duchac. Financial and managerial accounting [Electronic resource]. - 14th ed. p. cm.-URL: <https://www.amazon.com/Financial-Managerial-Accounting-Carl-Warren/dp/1337119202?asin=1337119202&revisionId=&format=4&depth=1>.
2. Features of management information systems and technologies in the organization of the automated accounting and analytical process at the enterprise / Т. Markova, Yu. Melnyk, G. Pchelianska, S. Tilloyev // Економіка харчової промисловості. – 2021. – № 2. – Р. 71–79.
3. Fomina O. Investment property accounting through the lens of convergence of the international standards / O. Fomina, S. Slomchynska // Зовнішня торгівля: економіка, фінанси, право. Сер. Економічні науки. – 2018. – № 6. – Р. 72–85.
4. Kurhan N. Improvement of electronic money accounting at Ukrainian enterprises / N. Kurhan, V. Aksyuta // Економіка харчової промисловості. – 2021. – № 2. – Р. 58–70.
5. Prodanchuk M. A. Accounting for non-current assets in budgetary institutions: problems and solutions / M. A. Prodanchuk, Yu. S. Bezdushna // Економіка АПК. – 2020. – № 12. – Р. 22–28.
6. Simakov K. Improving the Management Accounting System through Strategic Budgeting in an Industrial Enterprise / K. Simakov, S. Chernyshova // Економічний вісник Донбасу. – 2020. – № 4. – Р. 78–84.
7. Web-site <https://www.ifrs.org>.

Course software

- Microsoft Office software package.
- Accounting service Oblik SAAS.

Discipline study and assessment policy

- Policy on deadlines and rescheduling: tasks that are submitted in violation of deadlines without good reason are rated lower (75% of the possible maximum number of points per activity). Relocation of modules takes place with the permission of the lead teacher if there are good reasons (for example, hospital).
- Academic Integrity Policy: write-offs during current modular work and testing are prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing and preparation of practical tasks during the lesson, http://puet.edu.ua/sites/default/files/polozhennya_pro_akademichnu_dobrochesnist_2020.pdf;
- Attendance policy: class attendance is a mandatory component. For objective reasons (for example, illness, employment, internship) training can take place online (Moodle) in consultation with the lead teacher.
- Policy of enrollment in non-formal education: <http://www.puet.edu.ua/uk/neformalna-osvita>.

Evaluation

The final grade for the study of the discipline is calculated through the current assessment and final testing

Type of work	Maximum number of points
Module 1 (themes 1-2): performance of educational tasks (5 points); tasks of independent work (5 points); testing (5 points); current module work (15 points)	30
Module 2 (themes 3-6): performance of educational tasks (20 points); tasks of independent work (20 points); testing (15 points); current module work (15 points)	70
Total	100

Scale of assessment of applicants for higher education based on the results of studying the discipline

The sum of points for all types of educational activities	ECTS scale score	Score on a national scale
90-100	A	Perfectly
82-89	B	Very good
74-81	C	Fine
64-73	D	Satisfactorily
60-63	E	Satisfactory enough
35-59	FX	Unsatisfactory with the possibility of reassembly
0-34	F	Unsatisfactory with compulsory re-study of the discipline