

POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

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

**SYLLABUS**  
academic discipline  
**«Accounting (English language)»**  
2023-2024 academic year

|                                      |          |
|--------------------------------------|----------|
| Course and semester of study         | 2 course |
| Educational program / specialization |          |
| Specialty                            |          |
| Branch of knowledge                  |          |
| Degree of higher education           | bachelor |

Name of the employee who teaches this discipline, Prokhar Nataliia Viktorivna  
scientific degree and academic title, PhD in Economics, Associate Professor  
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| Schedule             | <a href="http://schedule.puet.edu.ua/">http://schedule.puet.edu.ua/</a>   |
| Consultations        | full-time: <a href="http://www.buhoblic.puet.edu.ua/forstdz.php">http://www.buhoblic.puet.edu.ua/forstdz.php</a><br>online: by e-mail, mon-fri, 10.00-17.00 |
| Distance course page | <a href="https://el.puet.edu.ua/">https://el.puet.edu.ua/</a>   |

**Description of the discipline**

|   |   |
|---|---|
| <b>The purpose of studying the discipline</b> | 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.            |
| <b>Continuance</b>                            | 5 ECTS credits / 150 hours (lectures 20 hours, practical classes 40 hours, independent work 90 hours).  |
| <b>Forms and methods of studying</b>          | Lectures and practical classes in the classroom using SMART methods, «PRESS» method, model GROW, method of brainstorming, scribing method, independent work outside the schedule with the use of explanatory-illustrative and research methods. |
| <b>Current and final control system</b>       | Current control: performance of educational tasks; performing tasks of independent work; testing; current module work.<br>Final control: test.  |
| <b>Basic knowledge</b>                        | Basic knowledge of economics, management and financial accounting.  |
| <b>Language of studying</b>                   | English language.   |

**List of competencies in the discipline, program learning outcomes**

| <b>Program learning outcomes</b>   | <b>Competences that must be mastered by the applicant</b>  |
|--|--|
| Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.<br>Form and analyze financial, managerial, tax and statistical reporting of enterprises and correctly interpret the received information for making | <ul style="list-style-type: none"> <li>• 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;</li> <li>• Apply knowledge of law and tax legislation in the</li> </ul> |

|  |   |
|--|---|
| <p>managerial decisions.<br/>To have methodical tools of accounting, analysis, control, audit and taxation of business activities of enterprises.<br/>Understand the peculiarities of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.<br/>To know the functioning mechanisms of the budgetary and tax systems of Ukraine and to take into account their features in order to organize accounting, choose a taxation system and form reporting at enterprises.<br/>Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.</p> | <p>practical activities of business entities.</p> |
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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 6. Measuring and reporting wealth for the owners. The  | Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks   | Perform tasks for independent work |

| Theme                          | Type of work                                      | Tasks of independent work |
|--------------------------------|---|---------------------------|
| statement of retained earnings | of independent work; testing; current module work |                           |

#### Information sources

- Accounting and finance for non-specialists / Peter Atrill and Eddie McLaney, 2013.
- Akansha Jain, Svitlana Denga. Forex risk management for multinationals: internal and external Hedging techniques // ИКОНОМИКАТА НА БЪЛГАРИЯ И ЕВРОПЕЙСКИЯ СЪЮЗ – НАУКА И БИЗНЕС ФИНАНСОВА ПОЛИТИКА, ФИНАНСОВИ ПАЗАРИ, БАНКОВО ДЕЛО, ИНВЕСТИЦИИ, ЗАСТРАХОВАНЕ И СОЦИАЛНО ОСИГУРЯВАНЕ. МЕНИДЖМЪНТ, МАРКЕТИНГ И ПРЕДПРИЕМАЧЕСТВО, КОРПОРАТИВЕН КОНТРОЛ И РАЗВИТИЕ НА БИЗНЕСА В БЪЛГАРИЯ И В ЕС: Колективна монография. - София, 2017. – 280 p. – P. 51–61. – Режим достъпа: <http://dspace.puet.edu.ua/handle/123456789/5985>.
- Бухгалтерський облік і аудит. Термінологічний словник: українсько-російсько-англо-азербайджанський, руско-українсько-англо-азербайджанський, English-Ukrainian-Russian-Azerbaijani, azərbaycanca-ukraynaca-rusca-ingiliscə: навч. посіб. / Ю.А. Верига, О.В. Карпенко, В.Л. Іщенко, Я.К. Алхасов [та ін.]. – К.: ЦУЛ, 2015. – 368с.
- Carl S. Warren, James M. Reeve, Jonathan E. Duchac. Financial and managerial accounting [Electronic resource]. - 14th ed. p. cm.
- Denga S., Jain A. Definition, classification and using of financial derivatives / S. Denga // Облік і фінанси, 2016. – № 1(71). – С.90–99. – Режим достъпа: <http://www.afj.org.ua/ua/article/354>.
- Fundamentals of accounting and auditing. Paper 4. The institute of company secretaries of india, 2014.
- Financial accounting. Study notes, 2016.
- Key Terms in Finance, Banking, Accounting and Audit. Ключові терміни в системі фінансів, банківської справи, обліку і аудиту: довідник з ділової англійської мови / Л. В. Андрейко, І. А. Бокун, Г. Б. Козловська, А.О. Ходцева. – Суми: Університетська книга, 2014. – 123 с.
- Kulyk V.A., Škodová Parmová D. E-business Development: The Comparative Study of the Czech Republic and the Ukraine // Deturope, 2017. Issue 1, volume 9. – P. 80-110.
- 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: [http://puet.edu.ua/sites/default/files/polozhennya\\_pro\\_akademichnu\\_dobrochesnist\\_2020.pdf](http://puet.edu.ua/sites/default/files/polozhennya_pro_akademichnu_dobrochesnist_2020.pdf); 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.
- 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://puet.edu.ua/sites/default/files/polozhennya\\_pro\\_zarahuvannya\\_rezultativ\\_neformalnoyi\\_osvity\\_0.pdf](http://puet.edu.ua/sites/default/files/polozhennya_pro_zarahuvannya_rezultativ_neformalnoyi_osvity_0.pdf).

#### Evaluation

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

| <b>Type of work</b>  | <b>Maximum number of points</b> |
|--|---------------------------------|
| 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**

| <b>The sum of points for all types of educational activities</b> | <b>ECTS scale score</b> | <b>Score on a national scale</b>                          |
|--|-------------------------|---|
| 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 |