

POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

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

SYLLABUS
academic discipline
«Management accounting (English language)»
2023-2024 academic year

Course and semester of study	4 course
Educational program / specialization	Accounting and auditing chair
Specialty	
Branch of knowledge	07 - Management and administration
Degree of higher education	bachelor

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

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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	Providing knowledge and skills of organization and methods of management accounting and costing of products, its improvement and application in the practical work of business entities.
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, «PRESS» method, model GROW, method of brainstorming, 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 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"> • Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity. • Form and analyze financial, managerial, tax and statistical reporting of enterprises and correctly interpret the received information for 	<ul style="list-style-type: none"> • The ability to display information about economic transactions of economic entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision-makers; • Conduct an analysis of the enterprise's economic

<p>making managerial decisions.</p> <ul style="list-style-type: none"> • To have methodical tools of accounting, analysis, control, audit and taxation of business activities of enterprises. • 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. • Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information. • Determine directions for increasing the efficiency of the formation of financial resources, their distribution and control of their use at the level of enterprises of various organizational and legal forms of ownership. • Be able to work both independently and in a team, show leadership qualities and responsibility at work, adhere to ethical principles, respect individual and cultural diversity. • Analyze the development of accounting systems, models and methods at the national and international levels in order to substantiate the feasibility of their introduction at the enterprise. • To perform professional functions taking into account the requirements of social responsibility, labor discipline, to be able to plan and manage time. • To understand the requirements for activity in the specialty, due to the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, legal state. 	<p>activity and financial analysis with the adoption of management decisions;</p> <ul style="list-style-type: none"> • Carry out external and internal control of the company's activities and its compliance with accounting and taxation legislation; • Ability to apply ethical principles while performing professional duties; • Demonstrate an understanding of the requirements for professional activity, determined by the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, legal state.
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Thematic plan of the discipline

Theme	Type of work	Tasks of independent work
Module 1. Theoretical and methodological foundations of management accounting		
Theme 1. The nature and purpose of management accounting	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 2. Cost classification	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 3. Cost behavior	Attending classes; homework protection; discussion of lesson material;	Perform tasks for independent work

Theme	Type of work	Tasks of independent work
	performance of educational tasks; tasks of independent work; testing; current module work	
Module 2. Methods of cost accounting and costing		
Theme 4. Material costs	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 5. Labor costs	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 6. Overheads and absorption	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 7. Marginal and absorption costing	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 8. Process costing	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 9. Budgeting	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 10. Standard costing	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 11. Cost-volume-profit (CVP) analysis	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 12. Relevant costing and decision-making	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. Bhimani Alnoor. Management and cost accounting [Electronic resource]. – URL: <https://www.amazon.com/Management-Cost-Accounting-Alnoor-Bhimani/dp/1292063467>.
2. Boyd Ken. Cost Accounting For Dummies ® Published by John Wiley & Sons [Electronic resource]. – URL: <https://www.amazon.com/Cost-Accounting-Dummies-Kenneth-Boyd/dp/1118453808>.
3. 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>.

4. Horngren, Charles T., Cost accounting: a managerial emphasis / Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan [Electronic resource]. - 14th ed. p. см. - URL: <https://www.amazon.com/Cost-Accounting-Manual-Emphasis-14th/dp/0132109174>.
5. Kurhan N. Improvement of electronic money accounting at Ukrainian enterprises / N. Kurhan, V. Aksyuta // Економіка харчової промисловості. – 2021. – № 2. – P. 58–70.
6. Simakov K. Improving the Management Accounting System through Strategic Budgeting in an Industrial Enterprise / K. Simakov, S. Chernyshova // Економічний вісник Донбасу. – 2020. – № 4. – P. 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_dobrocheshnist_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://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

Type of work	Maximum number of points
Module 1 (themes 1-3): performance of educational tasks (5 points); tasks of independent work (5 points); testing (5 points); current module work (15 points)	30
Module 2 (themes 4-12): 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

The sum of points for all types of educational activities	ECTS scale score	Score on a national scale
35-59	FX	Unsatisfactory with the possibility of reassembly
0-34	F	Unsatisfactory with compulsory re-study of the discipline