

POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

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

SYLLABUS
academic discipline
«Accounting (English language)»
2024-2025 academic year

| | |
|--------------------------------------|------------------------------------|
| Course and semester of study | 2 course, 2 semester |
| Educational program / specialization | «Accounting and Audit» |
| Specialty | 071 «Accounting and taxation» |
| Branch of knowledge | 07 - Management and administration |
| 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
position 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

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| 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, «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 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 |
|--|--|
| 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 making | <ul style="list-style-type: none"> 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; Apply knowledge of law and tax legislation in the |

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| <p>managerial decisions. 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. 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. 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.
- Бухгалтерський облік і аудит. Термінологічний словник: українсько-російсько-англо-азербайджанський, русско-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. URL: <https://www.amazon.com/Financial-Managerial-Accounting-Carl-Warren/dp/1337119202?asin=1337119202&revisionId=&format=4&depth=1>.
- Kurhan N. Improvement of electronic money accounting at Ukrainian enterprises / N. Kurhan, V. Aksyuta // Економіка харчової промисловості. 2021. № 2. Р. 58–70.
- Fundamentals of accounting and auditing. Paper 4. The institute of company secretaries of india, 2014.
- Financial accounting. Study notes, 2016.
- Simakov K. Improving the Management Accounting System through Strategic Budgeting in an Industrial Enterprise / K. Simakov, S. Chernyshova // Економічний вісник Донбасу. 2022. № 4. Р. 78–84.
- Web-site <http://www.ifrs.org>.

Course software

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

Discipline study and assessment policy

- Evaluation policy of higher education applicants: <https://puet.edu.ua/wp-content/uploads/2023/06/polozhennya-pro-organizaciyu-osvitnogo-procesu.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_kryt_ocinyuvannya.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/poryadok-likvidaciyi-zdobuvachamy-vyshhoyi-osvity-akademichnoyi-zaborgovanosti.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/poloz_pro-povt-navch.pdf.
- Attendance policy: attendance of classes by students of higher education is mainly carried out in an off-line or mixed form of education, if there are objective reasons (illness, international internship, employment) - in an online form on the Moodle platform.
- Academic Integrity Policy: https://puet.edu.ua/wp-content/uploads/2023/07/kodeks_chesti_studenta.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_akadem_dobrochesnist.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-zapobigannavyvpadkam-akademichnogo-plagiatu.pdf>.
- The policy of recognition of learning outcomes: https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_perezarah_rez_zvo.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/polozha_pro_akademichnu_mobilnist.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-poryadok-vyznannya-rezultativ-navchannya-zdobutyh-shlyahom-neformalnoi-ta-abo-informalnoi-osvity.pdf>, <https://puet.edu.ua/neformalna-osvita/>.
- Conflict resolution policy: <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-pravyla-vyrishennya-konfliktnyh-sytuacij-u-puet.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/poloz_pro-apel_pidskontr.pdf.
- The policy of supporting participants in the educational process: <http://puet.edu.ua/psychologichna-pidtrymka-v-puet/>, <http://puet.edu.ua/other-divisions/studentyskyj-ombudsmen-upovnovazhenyj-z-prav-studentiv-puet/>, <https://puet.edu.ua/zapobigannya-ta-protidiya-korupciyi/>.
- Information about the safety of the educational environment: <http://puet.edu.ua/pro-puet/bezpeka-zhyttyediyalnosti/>.

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 |