POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

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

SYLLABUS

academic discipline

«Accounting in cost management (English language)»

2025-2026 academic year

Course and semester of study	4 course
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

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
•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	• 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);

evaluate the effectiveness of decision-making using accounting and analytical information; •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.	• Ability to be critical and self-critical; • 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.

Thematic plan of the discipline

Theme	Type of work	Tasks of independent work
Module1.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; performance of educational tasks; tasks of independent work; testing; current module work	Perform tasks for independent 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;	Perform tasks for independent work

Theme	Type of work	Tasks of independent work
	performance of educational tasks; tasks of independent work; testing	
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. cm. URL: https://www.amazon.com/Cost-Accounting-Managerial-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. 2022. № 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

- Evaluation policy of higher education applicants: https://puet.edu.ua/wp-content/uploads/2023/06/polozhennya-pro-organizacziyu-osvitnogo-proczesu-1.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_kryt_ocinyuvannya.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-zapobigannyavypadkam-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-neformalnoyi-ta-abo-informalnoyi-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-sytuaczij-u-puet.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/poloz_pro-apel_pidscontr.pdf.
- The policy of supporting participants in the educational process: http://puet.edu.ua/psyhologichna-pidtrymka-v-puet/, http://puet.edu.ua/other-divisions/studentskyj-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 1-3): 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
35-59	FX	Unsatisfactory with the possibility of reassembly
0-34	F	Unsatisfactory with compulsory re-study of the discipline