

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)»**

2026-2027 academic year

Course and semester of study	4 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,  
scientific degree and academic title,  
position

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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> 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>	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.
<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. Final control: test.
<b>Basic knowledge</b>	Basic knowledge of 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>
<ul style="list-style-type: none"> <li>• Form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions;</li> <li>• Understand the organizational and economic mechanism of enterprise management and</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to learn and master modern knowledge;</li> <li>• Ability to abstract thinking, analysis and synthesis;</li> <li>• Ability to work in a team;</li> <li>• Ability to work autonomously;</li> <li>• Ability to act on the basis of ethical considerations (motives);</li> </ul>

<p>evaluate the effectiveness of decision-making using accounting and analytical information;</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to be critical and self-critical;</li> <li>• Knowledge and understanding of the subject area and understanding of professional activity;</li> <li>• Ability to communicate in a foreign language;</li> <li>• Skills in using modern information systems and communication technologies;</li> <li>• Ability to conduct research at the appropriate level;</li> <li>• Use mathematical tools to study socio-economic processes, solving applied problems in the field of accounting, analysis, control, audit, taxation;</li> <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>• Carry out accounting procedures using specialized information systems and computer technology;</li> <li>• 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;</li> <li>• Ability to apply ethical principles in the performance of professional duties.</li> </ul>
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### **Thematic plan of the discipline**

<b>Theme</b>	<b>Type of work</b>	<b>Tasks of independent work</b>
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; 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

<b>Theme</b>	<b>Type of work</b>	<b>Tasks of independent work</b>
	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

- **Assessment policy for higher education applicants.** Works submitted after the deadline without good reason are assessed with a lower grade (75% of the maximum possible number of points for the type of activity). Modules are retaken if there are good reasons (for example, sick leave).
- **Regulations on the organization of the educational process:** <https://puet.edu.ua/wp-content/uploads/2026/01/polozh-orgu-osv-proc.pdf>.
- **Regulations on the procedure and criteria for assessing knowledge, skills and abilities of higher education applicants:** [https://puet.edu.ua/wp-content/uploads/2023/07/polozh\\_por\\_kryt\\_ocinyuvannya.pdf](https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_kryt_ocinyuvannya.pdf).
- **Procedure for liquidating academic debt by higher education applicants:** <https://puet.edu.ua/wp-content/uploads/2026/01/por-likvid-akad-zaborgovanosti.pdf>.
- **Attendance Policy.** Learning takes place online using distance learning technologies.
- **Academic Integrity Policy.** The applicant must adhere to the principles of academic integrity, in particular, the prevention of academic plagiarism, falsification, fabrication, cheating during current, midterm and final examinations. Cheating during tests and current tests is prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing and preparation of practical tasks during classes. PUET operates:
- **Student Honor Code:** [https://puet.edu.ua/wp-content/uploads/2023/07/kodeks\\_chesti\\_studenta.pdf](https://puet.edu.ua/wp-content/uploads/2023/07/kodeks_chesti_studenta.pdf).
- **Regulations on Academic Integrity:** [https://puet.edu.ua/wp-content/uploads/2023/07/polozh\\_akadem\\_dobrochesnist.pdf](https://puet.edu.ua/wp-content/uploads/2023/07/polozh_akadem_dobrochesnist.pdf).  
The policy of recognition of learning outcomes is defined by the following documents:
- **Regulations on the procedure for re-enrollment of learning outcomes obtained in foreign and domestic educational institutions:** [https://puet.edu.ua/wp-content/uploads/2026/01/polozh\\_por\\_perezarah\\_rez\\_zvo.pdf](https://puet.edu.ua/wp-content/uploads/2026/01/polozh_por_perezarah_rez_zvo.pdf).
- **Regulations on academic mobility of higher education students:** [https://puet.edu.ua/wp-content/uploads/2025/11/polozh\\_pro\\_akademichnu\\_mobilnist.pdf](https://puet.edu.ua/wp-content/uploads/2025/11/polozh_pro_akademichnu_mobilnist.pdf).
- **Regulations on the procedure for recognizing learning outcomes acquired through non-formal and/or informal education:** <https://puet.edu.ua/wp-content/uploads/2025/10/polozh-vyznan-rezv-informal-neformal.pdf>.
- **Conflict resolution policy:**
- **Regulations on rules for resolving conflict situations:** <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-pravyla-vyrishennya-konfliktnyh-sytuaczi-j-u-puet.pdf>.
- **Regulations on appeal of the results of the final examination in the form of an exam:** [https://puet.edu.ua/wp-content/uploads/2026/01/polozh\\_pro-apel\\_pidscr.pdf](https://puet.edu.ua/wp-content/uploads/2026/01/polozh_pro-apel_pidscr.pdf).
- **Authorized person for the prevention and detection of corruption:** <http://puet.edu.ua/uk/zapobigannya-ta-protidiya-korupciyi>.
- **Policy of support for participants in the educational process:**
- **Psychological service:** <http://puet.edu.ua/uk/psihologichna-pidtrimka-v-puet>.
- **Commissioner for Student Rights of PUET:** <https://puet.edu.ua/other-divisions/studentskyj-ombudsmen-upovnovazhenyj-z-prav-studentiv-puet>.
- **Commissioner for the Prevention and Detection of Corruption:** <http://puet.edu.ua/uk/zapobigannya-ta-protidiya-korupciyi>.
- **Safety of the educational environment: Information about the safety of the PUET educational environment is provided in the "Life Safety" tab:** <https://puet.edu.ua/pro-puet/bezpeka-zhyttyediyalncosti>.

### 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**

<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