



Syllabus of the educational discipline «Accounting»

Specialty	051 "Economics"
Educational program	051.130 "International Economics"
Level of education	Bachelor
Discipline status	Base
Teaching language	Selective
Course / semester	3 course, 5 semester
Number of credits ECTS	5
Distribution by types of trainings and hours of study	Lectures – 18 hours. Practical studies (seminars) – 30 hours. Laboratory studies – 0 hours. Independent training – 102 hours.
Form of final assessment	Exam
Department	of Accounting and Business Consulting, Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 208 +38(057) 702-18-30, http://kafacco.hneu.edu.ua
Teacher (-s)	Andriy Pylypenko, Doctor of Science in Economics, Professor,
Teacher's contacts	andriy.pylypenko@hneu.net
Days of the classes	According to the schedule
Consultations	According to the schedule
The purpose of the discipline is formation of the system of knowledge on accounting theory and practice at international companies	
Prerequisites for learning	
<i>The theoretical base of the discipline "Accounting" are educational disciplines "Management" "Macroeconomics", "Microeconomics", "Enterprise Economics", "Finance".</i>	
Content of the educational discipline Зміст навчальної дисципліни	
Content module 1. Theoretical foundations of accounting. Accounting for enterprise assets. Theme 1. General characteristics of accounting Theme 2. Balance sheet. Theme 3. Accounting and double entry. Theme 4. Accounting for cash and receivables. Theme 5. Accounting for financial investments. Theme 6. Inventory accounting. Theme 7. Accounting for non-current assets Content module 2. Accounting for liabilities, capital, income and expenses of the enterprise. Theme 8. Accounting for liabilities. Theme 9. labor accounting. Theme 10. Equity accounting. Theme 11. Accounting for operating costs. Theme 12. Accounting for income and financial results. Theme 13. Financial statements	
Course page on the Moodle platform (personal training system)	https://pns.hneu.edu.ua/course/view.php?id=7008 Work plan (technological card), Syllabus of the discipline, lectures, practical tasks and tasks for independent training, links to zoom-conferences for remote lectures and practical classes, consultations



Recommended literature

Main

Accounting / ed. by A. Ormiston. – 2-nd ed. – Guilford : Dushkin; McGraw-Hill, 2000 – 230 p.
Accounting and Reporting. Guidelines for independent training for Bachelor's (first) degree students of speciality 292 "International Economic Relations" [Electronic resource] [Tekm] / compil. by O. Prokopishyna; Simon Kuznets Kharkiv national university of economics. – Kharkiv : S. Kuznets KhNUE, 2019 – 33 p.
Study guide for use with "Introduction to financial Accounting" Danos's P.P. & Imhoff's E.A. – Burr Ridge : Irwin, 1994 – 236 p.
Methodical recommendations on the use of accounting registers, approved by the order of the Ministry of Finance of Ukraine dated 29.12.2000 № 356 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.
National accounting regulations (standards) - Electronic resource. - Access mode: <http://zakon5.rada.gov.ua>

Assessment system of learning outcomes

The final grade in the discipline is determined in accordance with the Temporary Regulation "On the procedure for assessing the learning outcomes of students on the accumulative point-rating system" KhNEU. S. Kuznets. During the semester, a student can get a maximum of 100 points. The minimum number of points for successful passing is 60.

More detailed information on assessment is given in the technological card of the discipline

Accumulation of rating points in the discipline (example)

Types of training	Max points
Lecture	10
Practical training	15
Tasks by themes	15
Essay	20
Exam	40
Max points	100

Transference of Simon Kuznets KHNU Characteristic of Students' Progress into the System of the ECTS Scale

Total score on a 100-point scale	ECTS assessment scale	Assessment on the national scale	
		for exam, differentiated test, course project (work), practice, training	for pass
90 – 100	A	excellent	pass
82 – 89	B	good	
74 – 81	C	satisfactory	
64 – 73	D		
60 – 63	E	unsatisfactory	not pass
35 – 59	FX		
1 – 34	F		

Discipline policies

Teaching discipline is based on the principles of academic integrity - a set of ethical principles and statutory rules that should guide participants in the educational process during training, teaching and conducting scientific (creative) activities to ensure confidence in learning outcomes and / or scientific (creative) achievements.

Violations of academic integrity are: academic plagiarism, self-plagiarism, fabrication, falsification, write-off, deception, bribery, biased evaluation. For violation of academic integrity, students may be re-assessed



If the task is completed later than the deadline without good reason, it is not accepted for assessment.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan) of the educational discipline <https://pns.hneu.edu.ua/course/view.php?id=7053>

Syllabus approved at the meeting of the Department of «*Accounting and Business Consulting*».
Protocol № 2 from September, 14, 2020