



## Syllabus of the educational discipline «Accounting»

|   |   |
|---|---|
| <b>Specialty</b>  | 073 "Management"  |
| <b>Educational program</b>  | 073.040 Business Administration   |
| <b>Level of education</b>   | Bachelor  |
| <b>Discipline status</b>  | Base  |
| <b>Teaching language</b>  | English   |
| <b>Course / semester</b>  | 3 course, 5 semester  |
| <b>Number of credits ECTS</b>   | 5   |
| <b>Distribution by types of trainings and hours of study</b>  | Lectures – 18 hours.<br>Practical studies (seminars) – 30 hours.<br>Laboratory studies – 0 hours.<br>Independent training – 102 hours.  |
| <b>Form of final assessment</b>   | Exam  |
| <b>Department</b>   | of Accounting and Business Consulting, Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 208<br>+38(057) 702-18-30,<br><a href="http://kafacco.hneu.edu.ua">http://kafacco.hneu.edu.ua</a>   |
| <b>Teacher (-s)</b>   | Prokopishyna Olena Viktorivna, PhD, docent  |
| <b>Teacher's contacts</b>   | Olena.Prokopishyna@hneu.net   |
| <b>Days of the classes</b>  | Tuesdays, 2 <sup>d</sup> double lesson - practical training; Thursdays, 2 <sup>d</sup> double lesson - lecture, 4 <sup>th</sup> double lesson – practical training; Fridays, 3 <sup>d</sup> double lesson - practical training  |
| <b>Consultations</b>  | Thursdays, 6 <sup>th</sup> double lesson – on-line, by agreement on the initiative of a student; individual   |
| <b>The purpose</b> of the discipline is formation of the system of knowledge on accounting theory and practice at Ukrainian and international companies   |   |
| <b>Prerequisites for learning</b>   |   |
| The theoretical base of the discipline "Accounting" are educational disciplines "Management" and "Economy of an enterprise". The discipline is studied in connection with disciplines " Business analysis", " Commercial law" and focuses on the achievement of the synthesis of theory and practice that promotes students to master certain skills. |   |
| <b>Content of the educational discipline</b>  |   |
| <b>Content module 1</b> The Fundamentals of Accounting ...  |   |
| <b>Theme 1.</b> The Principles of Accounting  |   |
| <b>Theme 2.</b> The Accounting Method   |   |
| <b>Theme 3.</b> Organization of Accounting for Business Activity of an Enterprise   |   |
| <b>Theme 4.</b> Accounting for Major Business Processes of Legal Entities   |   |
| <b>Theme 5.</b> Information Resources of Accounting in a Commercial Company Management  |   |
| <b>Material and technical support (software) of the discipline</b><br>(за необхідності)   |   |
| <b>Course page on the Moodle platform (personal training system)</b>  | <a href="https://pns.hneu.edu.ua/course/view.php?id=2254">https://pns.hneu.edu.ua/course/view.php?id=2254</a><br>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 |
| <b>Recommended literature</b>   |   |
| <b>Main</b>   |   |
| 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" [Elektronic resource] [Tekcm] / compil. by O. Prokopishyna; Simon Kuznets Kharkiv national university of economics. – Kharkiv : S. Kuznets KhNUE, 2019 – 33 p.*

*Guidelines for Independent Training in the Educational Discipline "Accounting and auditing" for students of training sphere 6.030601 "Management" specialization "Business Administration" for full-time study [Tekcm] / compil. by O. Prokopishyna; Kharkiv national university of economics. – X. : XHEY, 2012 – 62 p.*

*Guidelines for Practical Training in the Academic Discipline "Accounting and Audit" for full-time students of the training direction 6.030601 "Management" of the spec. "Business Administration" [Tekcm] / compil. by O. Prokopishyna; Kharkiv national university of economics. – X. : XHEY, 2013 – 54 p*

*Study guide for use with "Introduction to financial Accounting" Danos's P.P. & Imhoff's E.A. – Burr Ridge : Irwin, 1994 – 236 p.*

#### **Additional**

*European Court of Auditors [Tekcm] : annual activity report for 2008. – Luxembourg : European Commission, 2009 – 52 p.*

*Instructions on the application of the Chart of Accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations № 291 dated 30.11.1999 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.*

*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)**

| <b>Types of training</b> | <b>Max points</b> |
|--------------------------|-------------------|
| Lecture                  | <b>10</b>         |
| Practical training       | <b>15</b>         |
| Tasks by themes          | <b>15</b>         |
| ...                      |                   |
| Written Test             |                   |
| Colloquium               |                   |
| Essay                    | <b>20</b>         |
| Exam (if available)      | <b>40</b>         |
| <b>Max points</b>        | <b>100</b>        |

#### **Transference of Simon Kuznets KHNUE Characteristics 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  |                |          |
| 64 – 73 | D  | satisfactory   |          |
| 60 – 63 | E  |                |          |
| 35 – 59 | FX | unsatisfactory | not pass |
| 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 (link). <https://pns.hneu.edu.ua/course/view.php?id=2254>***

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