



## Syllabus of the educational discipline

### «International accounting and reporting standards»

<b>Specialty</b>	051 "Economy"
<b>Educational program</b>	051.130 "International economy"
<b>Level of education</b>	Bachelor
<b>Discipline status</b>	Base
<b>Teaching language</b>	English
<b>Course / semester</b>	3 course, 6 semester
<b>Number of credits ECTS</b>	4
<b>Distribution by types of trainings and hours of study</b>	Lectures – 8 hours. Practical training – 28 hours. Self study – 84 hours.
<b>Form of final assessment</b>	Exam
<b>Department</b>	Accounting and Business Consulting Department Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 229 +38(057) 702-18-30, (additional 3-37) department website: <a href="http://kafacco.hneu.edu.ua">http://kafacco.hneu.edu.ua</a>
<b>Teacher (-s)</b>	Andriy Pylypenko, Dr.Sc(Econ), prof
<b>Teacher's contacts</b>	e-mail: <a href="mailto:andriy.pylypenko@hneu.net">andriy.pylypenko@hneu.net</a>
<b>Days of the classes</b>	Lectures: <u>according to the current class schedule</u> Practical training: <u>according to the current class schedule</u>
<b>Consultations</b>	At the Accounting and Business Consulting Department: full-time (according to the schedule of consultations) and individual (chat in PNS)
<b>The purpose of the discipline is formation of the system of knowledge on accounting theory and practice at Ukrainian and international companies</b>	
<b>Prerequisites for learning</b>	
<i>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.</i>	
<b>Content of the educational discipline</b>	
<b>Content module 1 The Fundamentals of Accounting and Reporting</b>	
<b>Theme 1. The Role of Accounting as an Information System</b>	
<b>Theme 2. Measurement and Disclosure of Assets</b>	
<b>Theme 3. Measurement and Disclosure of Liabilities</b>	
<b>Theme 4. Accounting for Liabilities and Equity</b>	
<b>Theme 5. Accounting for income and financial results</b>	
<b>Theme 6. Financial statements and its analysis</b>	
<b>Material and technical support (software) of the discipline</b>	
device: multimedia projector	
<b>Course page on the Moodle platform (personal training system)</b>	<a href="https://pns.hneu.edu.ua/course/view.php?id=7564">https://pns.hneu.edu.ua/course/view.php?id=7564</a>
<b>Assessment system of learning outcomes</b>	
<i>The final grade in the discipline is determined in accordance with the 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. The current control in the course " International accounting and</i>	

*reporting standards " is carried out in the following forms: active work in the practical training, express survey, testing, modular control works.*

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

**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*

Syllabus approved at the meeting of the Department  
of «Accounting and Business Consulting».  
Protocol № 8 from March, 02, 2023