



Syllabus of the educational discipline «Accounting»

Specialty	073 «Management»
Educational program	073.030 «Logistics»
Level of education	Bachelor
Discipline status	Mandatory
Teaching language	English
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) – 16 hours. Laboratory studies – 14 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)	Prokopishyna Olena Viktorivna, PhD, docent
Teacher's contacts	Olena.Prokopishyna@hneu.net
Days of the classes	Tuesdays, 2 ^d double lesson - practical training; Thursdays, 2 ^d double lesson - lecture, 4 th double lesson – practical training; Fridays, 3 ^d double lesson - practical training
Consultations	Thursdays, 6 th double lesson – on-line, by agreement on the initiative of a student; individual
The purpose of the discipline is formation of the system of knowledge on accounting theory and practice at Ukrainian and international companies	
Prerequisites for learning 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.	
Content of the educational discipline Content module 1 The Fundamentals of Accounting Theme 1. The Principles of Accounting Theme 2. The Accounting Method Theme 3. Organization of Accounting for Business Activity of an Enterprise Theme 4. Accounting for Major Business Processes of Legal Entities Theme 5. Information Resources of Accounting in a Commercial Company Management	
Material and technical support (software) of the discipline (за необхідності)	
Course page on the Moodle platform (personal training system)	https://pns.hneu.edu.ua/ 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.

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 [Tekm] / 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" [Tekm] / 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 [Tekm] : 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)

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

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	unsatisfactory	not pass



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 № 2 from September, 14, 2020