

POLTAVA UNIVERSITY OF ECONOMICS AND TRADE

Educational and Scientific Institute of Full-time study
Accounting and auditing chair

SYLLABUS
academic discipline
«Accounting (English language)»
2023-2024 academic year

Course and semester of study	2 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, Prokhar Nataliia Viktorivna
scientific degree and academic title, PhD in Economics, Associate Professor
position Associate Professor of Accounting and auditing chair

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Schedule	http://schedule.puet.edu.ua/
Consultations	full-time: http://www.buhoblic.puet.edu.ua/forstdz.php online: by e-mail, mon-fri, 10.00-17.00
Distance course page	https://el.puet.edu.ua/

Description of the discipline

The purpose of studying the discipline	Formation of a system of knowledge on the theory and practice of accounting and preparation of financial statements by limited liability companies, as well as on the audit of financial or non-financial information of any entity.
Continuance	5 ECTS credits / 150 hours (lectures 20 hours, practical classes 40 hours, independent work 90 hours).
Forms and methods of studying	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.
Current and final control system	Current control: performance of educational tasks; performing tasks of independent work; testing; current module work. Final control: test.
Basic knowledge	Basic knowledge of economics, management and financial accounting.
Language of studying	English language.

List of competencies in the discipline, program learning outcomes

Program learning outcomes	Competences that must be mastered by the applicant
Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity. Form and analyze financial, managerial, tax and statistical reporting of enterprises and correctly interpret the received information for making	- 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; - Apply knowledge of law and tax legislation in the

managerial decisions. To have methodical tools of accounting, analysis, control, audit and taxation of business activities of enterprises. Understand the peculiarities of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity. To know the functioning mechanisms of the budgetary and tax systems of Ukraine and to take into account their features in order to organize accounting, choose a taxation system and form reporting at enterprises. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.	practical activities of business entities.
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Thematic plan of the discipline

Theme	Type of work	Tasks of independent work
Module1.Theoretical and methodological foundations of accounting		
Theme 1. Introduction to accounting. International Financial Reporting Standards (IFRS)	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 2. Accounting for limited companies	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. Financial Statements		
Theme 3. Measuring and reporting financial position. The Balance Sheet	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 4. Measuring and reporting financial performance. The Income Statement (profit and loss account)	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 5. Measuring and reporting cash flows. The Cash Flows Statement	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks of independent work; testing	Perform tasks for independent work
Theme 6. Measuring and reporting wealth for the owners. The	Attending classes; homework protection; discussion of lesson material; performance of educational tasks; tasks	Perform tasks for independent work

Theme	Type of work	Tasks of independent work
statement of retained earnings	of independent work; testing; current module work	

Information sources

- Accounting and finance for non-specialists / Peter Atrill and Eddie Mclaney, 2013.
- Бухгалтерський облік і аудит. Термінологічний словник: українсько-російсько-англо-азербайджанський, русско-українсько-англо-азербайджанський, English-Ukrainian-Russian-Azerbaijani, azərbaycanca-ukraynaca-rusca-ingiliscə: навч. посіб. / Ю.А. Верига, О.В. Карпенко, В.Л. Іщенко, Я.К. Алхасов [та ін.]. К.: ЦУЛ, 2015. 368с.
- 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>.
- Kurhan N. Improvement of electronic money accounting at Ukrainian enterprises / N. Kurhan, V. Aksyuta // Економіка харчової промисловості. 2021. № 2. Р. 58–70.
- Fundamentals of accounting and auditing. Paper 4. The institute of company secretaries of india, 2014.
- Financial accounting. Study notes, 2016.
- Simakov K. Improving the Management Accounting System through Strategic Budgeting in an Industrial Enterprise / K. Simakov, S. Chernyshova // Економічний вісник Донбасу. 2022. № 4. Р. 78–84.
- Web-site <http://www.ifrs.org>.

Course software

- Microsoft Office software package.
- Accounting service Oblik SAAS.

Discipline study and assessment policy

- Evaluation policy of higher education applicants: <https://puet.edu.ua/wp-content/uploads/2023/06/polozhennya-pro-organizacziyu-osvitnogo-proczesu.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_kryt_ocinyuvannya.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/poryadok-likvidacziyi-zdobuvachamy-vyshhoyi-osvity-akademichnoyi-zaborgovanosti.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_pro-povt-navch.pdf.
- Attendance policy: attendance of classes by students of higher education is mainly carried out in an off-line or mixed form of education, if there are objective reasons (illness, international internship, employment) - in an online form on the Moodle platform.
- Academic Integrity Policy: https://puet.edu.ua/wp-content/uploads/2023/07/kodeks_chesti_studenta.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_akadem_dobrochesnist.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-zapobigannyavypadkam-akademichnogo-plagiatu.pdf>.
- The policy of recognition of learning outcomes: https://puet.edu.ua/wp-content/uploads/2023/07/polozh_por_perezarah_rez_zvo.pdf, https://puet.edu.ua/wp-content/uploads/2023/07/polozha_pro_akademichnu_mobilnist.pdf, <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-poryadok-vyznannya-rezultativ-navchannya-zdobutyh-shlyahom-neformalnoyi-ta-abo-informalnoyi-osvity.pdf>, <https://puet.edu.ua/neformalna-osvita/>.
- Conflict resolution policy: <https://puet.edu.ua/wp-content/uploads/2023/07/polozhennya-pro-pravyla-vyrishennya-konfliktnyh-sytuacij-u-puet.pdf>, https://puet.edu.ua/wp-content/uploads/2023/07/polozh_pro-apel_pidstr.pdf.
- The policy of supporting participants in the educational process: <http://puet.edu.ua/psychologichna-pidtrymka-v-puet/>, <http://puet.edu.ua/other-divisions/studentskyj-ombudsmen-upovnovazhenyj-z-prav-studentiv-puet/>, <https://puet.edu.ua/zapobigannya-ta-protidiya-korupciyi/>.
- Information about the safety of the educational environment: <http://puet.edu.ua/pro-puet/bezpeka-zhyttyediyalnosti/>.

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 1-2): performance of educational tasks (5 points); tasks of independent work (5 points); testing (5 points); current module work (15 points)	30
Module 2 (themes 3-6): 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

The sum of points for all types of educational activities	ECTS scale score	Score on a national scale
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