

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ



"ЗАТВЕРДЖУЮ"

Проректор з навчально-методичної роботи

Каріна НЕМАЦКАЛО

БУХГАЛТЕРСЬКИЙ ОБЛІК
робоча програма навчальної дисципліни

Галузь знань	07 "Управління та адміністрування"
Спеціальність	075 "Маркетинг"
Освітній рівень	Перший (бакалаврський)
Освітня програма	"Маркетинг"

Статус дисципліни	обов'язкова
Мова викладання, навчання та оцінювання	англійська

Завідувач кафедри
обліку і бізнес-консалтингу

Андрій ПИЛИПЕНКО

Харків

2023

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

"APPROVE"

Vice-rector for educational and methodological work

Karina NEMASHKALO



ACCOUNTING

Syllabus of the academic discipline

Field of knowledge **07 "Management and administration"**
Спеціальність **075 "Marketing"**
Освітній рівень **Firs (bachelor)**
Освітня програма **"Marketing"**

Discipline status **compulsory**
Language of teaching, studying and assessment **English**

Head of Accounting and
Business-Consulting department

Andriy PYLYPENKO

Kharkiv

2023

APPROVED

at the meeting of the Accounting and Business-Consulting department
Protocol № 6 of January 17, 2023.

Compiled by:

O. Kudina, PhD., Ass. of Professor of the Accounting and Business Consulting department

**Sheet of renewal and re-approval
syllabus of the academic discipline**

Academic year	Date of the department meeting - developer of the syllabus	Protocol number	Sign of the Head of the department

Abstract of the educational discipline

The successful operation of the enterprise at the current stage of economic development requires the development of a marketing and sales strategy. Business transactions related to modern marketing technologies require adequate accounting. That is why it is necessary to form marketing specialists' understanding of the important role of accounting, awareness of its purpose as a function of managing marketing activities. Knowledge of accounting will allow you to predict tax consequences and avoid errors when displaying marketing operations and their results in system accounting and financial reporting.

The goal of the educational discipline: formation of a system of knowledge on the theory and practice of accounting at enterprises.

The study program of the academic discipline "Accounting" is a mandatory academic discipline and is studied in accordance with the educational and professional program "Marketing" of bachelor's training in the specialty "075 Marketing", branch of knowledge 07 "Management and administration".

The goal of the academic discipline "Accounting" is to provide knowledge and practical skills to students of higher education regarding the construction of a system of accounting for assets, liabilities, capital, income, expenses and the formation of enterprise reports using the requirements of national accounting standards.

The tasks of the academic discipline "Accounting" are
mastering the organizational and legal principles of enterprise activity;
acquisition by students of stable knowledge of the theory and practice of enterprise accounting;

mastering the practical skills of drawing up primary, consolidated documents and forms of financial reporting.

The object of the educational discipline is the financial and economic activity of enterprises.

The subject of the academic discipline is the accounting of economic processes, which cover various activities of enterprises.

Characteristics of educational discipline

Course	2
Semester	4
Number of credits ECTS	4
Form of final control	pass

Structural and logical scheme of studying the discipline

Prerequisites	Post requisites
Higher mathematics	Statistics
Computer Science	Finances
Business economics	Marketing of an industrial enterprise
Management	Marketing pricing
Marketing	Internship

Competences and learning outcomes in the discipline:

Competences	Learning outcomes
GC3. Ability to abstract thinking, analysis and synthesis. GC12. Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity).	LO11. Demonstrate the ability to apply an interdisciplinary approach and perform the marketing functions of a market entity.
GC8. Ability to conduct research at an appropriate level.	LO 2. Analyze and forecast market phenomena and processes based on the application of fundamental principles, theoretical knowledge and applied skills of marketing activities.
SC7. The ability to determine the impact of functional areas of marketing on the results of economic activity of market entities.	LO 5. Identify and analyze the key characteristics of marketing systems of various levels, as well as the peculiarities of the behavior of their subjects.
SC 14. Ability to propose improvements to marketing functions.	LO 10. Explain information, ideas, problems and alternative options for making management decisions to specialists and non-specialists in the field of marketing, representatives of various structural units of the market entity. LO 13. To be responsible for the results of one's activity, to show entrepreneurial and managerial initiative skills.

The program of the educational discipline

Content module 1. Subject and method of accounting. Accounting of enterprise assets.

Topic 1. General characteristics of accounting, its subject and method.

- 1.1. The essence, history and functions of accounting.
- 1.2. Subject, objects and methods of accounting.
- 1.3. Accounting methods.

Topic 2. Accounting balance.

- 2.1. Concept of accounting balance. Types of balance.
- 2.2. Construction and content of the balance sheet: assets, liabilities, balance sheet items.
- 2.3. Types of business transactions and their impact on the balance sheet.

Topic 3. Accounting accounts and double entry.

- 3.1. Economic content, structure and types of accounting accounts.
- 3.2. The method of double entry in accounting accounts.

3.3. Accounting Chart of Accounts.

Topic 4. Accounting of cash and receivables.

4.1. Accounting of funds in the cash register of the enterprise and in its bank accounts.

4.2. Accounting of payments with buyers and customers.

4.3. Accounting for costs of future periods.

Topic 5. Accounting of financial investments.

5.1. Determination and assessment of financial investments.

5.2. Accounting for current financial investments.

5.3. Accounting for long-term financial investments.

Topic 6. Inventory accounting.

6.1. Types and procedure of stock assessment.

6.2. Inventory receipt accounting.

6.3. Inventory disposal accounting.

Topic 7. Accounting of non-current assets.

7.1. The essence, types and procedure of valuation of fixed assets.

7.2. Accounting for receipts and disposals of fixed assets of the enterprise.

7.3. Accounting of other non-current assets of the enterprise.

Content module 2. Accounting of liabilities, capital, income and expenses of the enterprise

Topic 8. Accounting of liabilities.

8.1. The essence, types and general procedure for accounting of the company's liabilities.

8.2. Accounting of payments with suppliers and contractors.

8.3. Accounting of settlements with other creditors.

Topic 9. Accounting for labor and its payment.

9.1. Forms and systems of labor payment, types of wages, composition of the labor fund.

9.2. Primary documentation for accounting of labor remuneration.

9.3. Accounting of certain types of payments from wages.

Topic 10. Accounting of own capital.

10.1. The essence, functions and procedure of the formation of the company's own capital.

10.2. The essence and procedure of accounting for withdrawn, additional and reserve capital of the enterprise.

10.3. The process of formation, use and accounting of financial results of the enterprise.

Topic 11. Cost accounting of enterprise activity.

11.1. Types of enterprise activities and their characteristics.

11.2. Determination of costs and their classification.

11.3. Cost accounting and costing objects.

Topic 12. Accounting of income and financial results.

12.1. Accounting of the company's income.

12.2. Accounting of income from the sale of products (goods, works, services).

12.3. Accounting of financial results of the enterprise.

Teaching and instruction methods

In the process of teaching the academic discipline "Accounting" for the implementation of the defined competencies of the educational program and the activation of the educational process in lectures/practical classes, the use of such teaching methods as: mini-lectures (Topic 1, 2), group work (Topic 2, 7), case-technologies (Topic 13), seminars-discussions (Topic 8), business games (Topic 4), situational tasks (Topic 10, 11, 12).

During lectures and laboratory classes, the following teaching methods are used: explanatory and illustrative, reproductive, problem-based teaching, partially research-based, research teaching methods.

Assessment system of learning outcomes

HNEU named after S. Kuznetsa uses a cumulative (100-point) evaluation system. Evaluation of students' learning results with the help of control measures, which include current and final control.

The current control of the acquirer's knowledge is carried out during practical and laboratory classes and involves evaluating the acquirers according to the following types of activity:

- 1) performance and defense of practical tasks (maximum 30 points);
- 2) performance and defense of laboratory tasks (maximum – 20 points);
- 3) colloquium for the first module (maximum 20 points);
- 4) colloquium for the second module (maximum 20 points);
- 5) scientific work (maximum 10 points).

For the performance of each practical task (a total of 5 tasks) in practical classes, 6 points are awarded, which are distributed according to the following criteria:

2 points – the task was completed with some errors and passed without defense;

4 points – the task was completed correctly and passed without defense;

6 points – the task was completed correctly and the report was defended in accordance with the schedule of the educational process.

The maximum possible amount of points scored in practical (seminar) classes is 30 points, the minimum possible is 10 points.

You can get 20 points for laboratory work on topics 1-13:

8 points – the tasks were completed with some errors and passed without defense;

16 points – the tasks were completed correctly and passed without defense;

20 points – the tasks are completed correctly and the report is protected in accordance with the schedule of the educational process.

A student can receive a maximum of 20 points for each colloquium. The colloquium includes 20 tests and one task to determine the correspondence of accounts. For each correct answer in the test, 0.5 points are received and for all tests a maximum of 20 points, in the task, each of the five operations is evaluated at 2 points for the correct debit and credit of accounts, and a total of 10 points are awarded for correct answers in the task. For an incorrect answer - 0 points.

Independent work is the preparation and defense of a scientific work.

Scientific work (maximum score - 10 points). The requirements for the performance of scientific work are posted on the website of the PNS.

Scientific work - writing abstracts of a report or a scientific article on a given topic:

10 points – the content and structure of the completed material correspond to the purpose of the research, the proposed scientific work reflects the explanations and conclusions regarding the set tasks; the work corresponds to the subject and object of research;

8 points – the content and structure of the completed material correspond to the purpose of the research, the proposed presentation of the research results provides explanations and conclusions regarding

set tasks regarding the chosen topic;

5 points – the content and structure of the completed material correspond to the purpose of the study, a presentation of the research results is proposed, explanations and conclusions regarding the set tasks are given; a sufficient study of the state of the research object was carried out, respectively the goals of the chosen subject, but the correct definition of solution directions is not sufficient set tasks, which affects the correctness of conclusions;

3 points – the content and structure of the performed material do not correspond to the purpose of the study;

0 points – the performance of the material is absent.

The maximum amount of points scored for independent work is 10 points; the minimum possible is 0 points.

When completing tasks, the student must understand that the types of tasks offered to him will show his skills, understanding of the subject and professional abilities in terms of the ability to independently solve accounting tasks \.

Final/semester control conducted in the form of a semester credit, in accordance with the schedule of the educational process. The score is set as the total number of points scored based on the results of the current control.

The final grade in the discipline (maximum 100 points) is equal to the number of points of the semester credit. The total result in points for the semester is: "60 or more points - credited", "59 or less points - not credited" and is entered in the academic discipline's "Performance Record".

The applicant should be considered certified if the final grade in the academic discipline is equal to or exceeds 60 points.

Forms of assessment and distribution of points are given in the table "Rating plan of educational discipline".

Rating-plan of the educational discipline

Topic	Forms and types of education	Forms of evaluation	Max points
1	2	3	4
Content module 1.			
Subject and method of accounting. Accounting of enterprise assets.			
Topic 1. General characteristics of accounting, its subject and method.	<i>Classroom work</i>		
Topic 2. Accounting balance..	Lecture: 1. The essence, history and functions of accounting. 2. Subject, objects and methods of accounting. 3. Accounting methods. 4. Concept of accounting balance. Types of balance. 6. Construction and content of the balance sheet: asset, liability, balance sheet items. 7. Types of business transactions and their impact on the balance sheet	Work on lecture	

	Practical training 1 Performing tasks with the aim of classifying the company's resources and the sources of their formation.	Solving competence oriented tasks	6	
	Laboratory work 1. Entry of initial data. Filling out directories.			
	Individual work			
	Study of lecture material, preparation for practical and laboratory classes	Homework check		
Topic 3. Accounting accounts and double entry.	Classroom work			
	Lecture 2: 1. Economic content, structure and types of accounting accounts. 2. Method of double entry in accounting accounts. 3. Plan of accounting accounts.	Work on lecture		
	Practical training 2. Performing tasks to determine changes in the balance sheet under the influence of business operations.	Solving competence oriented tasks	6	
	Laboratory work 2. Contribution of the founders. Accountable amounts. Purchase of goods and material values.	Report		
	Individual work			
	Study of lecture material, preparation for practical and laboratory classes	Homework check		
Topic 4. Accounting of cash and receivables. Topic 5. Accounting of financial investments.	Classroom work			
	Lecture 3: 1. Accounting of funds in the cash register of the enterprise and in its bank accounts. 2. Accounting of settlements with buyers and customers. 3. Accounting of costs of future periods. 4. Definition and evaluation of financial investments. 5. Accounting of current financial investments. 6. Accounting for long-term financial investments.	Work on lecture		
	Practical training 3. Solving problems related to the accounting of cash receipts and withdrawals, receivables, financial investments.	Solving competence oriented tasks	6	
	Laboratory work 3. Inventory accounting.	Report		
	Individual work			
	Study of lecture material, preparation for practical and laboratory classes	Homework check		
	Topic 6. Inventory accounting. Topic 7. Accounting of non-current	Classroom work		
Lecture 4 on questions: 1. Types and order of stock assessment. 2. Accounting for stock receipts. 3. Accounting for inventory disposal. 4. Essence, types and procedure of assessment of fixed assets. 5. Accounting for receipts and disposals of fixed assets of the enterprise. 6. Accounting of other non-current assets of the enterprise.		Work on lecture		

assets.	Practical training 4. Display of inventory receipt accounting, non-current assets, calculation of depreciation of non-current assets, when using different methods of calculating depreciation.	Solving competence oriented tasks	6
	Laboratory work 4. Accounting of finished products and goods	Report	
	Individual work		
	Study of lecture material, preparation for practical and laboratory classes	Homework check	
Content module 2. Accounting of liabilities, capital, income and expenses of the enterprise			
Topic 8. Accounting of obligations. Topic 9. Accounting for labor and its payment.	Classroom work		
	Lecture 5 on the following questions: 1. The essence, types and general procedure for accounting of the company's liabilities. 2. Accounting of payments with suppliers and contractors. 3. Accounting of settlements with other creditors. 4. Forms and systems of remuneration, types of wages, composition of the fund. 5. Primary documentation for accounting of labor remuneration. 6. Accounting of certain types of payments from wages.	Work on lecture	
	Practical training 5. Solving problems related to the display of obligations in the accounting, calculations of wages. Colloquium on topics 1-7	colloquium	20
	Laboratory work 5. Personnel movement accounting. Payroll accounting.	Report	
	Individual work		
	Study of lecture material, preparation for practical and laboratory classes, preparation for the colloquium	Homework check	
Topic 10. Equity accounting.	Classroom work		
	Lecture 6 on questions: 1. The essence, functions and procedure of the formation of the company's own capital. 2. The nature and procedure of accounting for withdrawn, additional and reserve capital of the enterprise. 3. The process of formation, use and accounting of financial results of the enterprise.	Work on lecture	
	Practical training 6 Solving problems related to the reflection in accounting of founders' contributions, profit (loss)	Solving competence oriented tasks	6
	Individual work		
Study of lecture material, preparation for practical classes, preparation of a scientific paper	Homework check		
Topic 11. Cost	Classroom work		

accounting of enterprise activity.	Lecture 7 on the following questions: 1. Activities of enterprises and their characteristics. 2. Definition of costs and their classification. 3. Objects of cost accounting and calculation. 4. Accounting of the company's income. 5. Accounting of income from the sale of products (goods, works, services). 6. Accounting of financial results of the enterprise.	Work on lecture	
	Laboratory work 6. Operations on the movement of fixed assets.	Report	
	Individual work		
	Study of lecture material, preparation for practical classes, preparation of a scientific paper	Scientific work	10
Topic 12. Accounting of income and financial results.	Classroom work		
	Lecture 8 on questions: 1. Accounting of the company's income. 2. Accounting of income from the sale of products (goods, works, services). 3. Accounting of financial results of the enterprise.		
	Practical training 7. Solving problems related to the reflection in accounting of income and expenses of activity Colloquium on topics 8-12	colloquium on topics 8-12	20
	Laboratory work 7. Accounting for the formation of income and expenses of the enterprise.	Report	
	Individual work		
	Study of lecture material, preparation for practical and laboratory classes	Homework check	
Topic 13. Financial reporting.	Classroom work		
	Lecture 9 on questions 1. The essence and structure of the enterprise's financial reporting. 2. Procedure for drawing up and content of the Balance Sheet (Report on the financial position). 3. Procedure and content of the Report on financial results	Work on lecture	
	Laboratory work 8. Formation of accounting reports.	presentation of the report	20
	Individual work		
	Studying the lecture material, preparing for the presentation of a report on laboratory classes	Homework check	
Total for the semester			100

Recommended books and resources

Main

1. Averkamp H. Accounting coach. Accounting basics [Electronic resource]. – Access mode : <https://www.accountingcoach.com/>
2. International Financial Reports Statement (IFRS) Foundation [Electronic resource]. – Access mode : <https://www.ifrs.org/>

3. Walther L. M. Principles of accounting [Electronic resource]. – Access mode : <https://www.principlesofaccounting.com>.

Additional

4. Atrill P., McLaney E. Accounting. An Introduction. United Kingdom: Pearson, 2019. 1812 p.
5. Edmonds T.P., Tsay B.-Y., Olds P. R. Fundamental Managerial Accounting Concepts. . New York: McGraw Hill LLC, 2021, 748 p.
6. Libby R., Libby P.A., Hodge F. Financial accounting. New York: McGraw Hill LLC, 2022. 881 p.
7. Weygandt J.J., Kimmel P. D., Mitchell J. E. Accounting Principles. Hoboken : John Wiley & Sons, 2021. 1470 p.
8. Wild J. J., Shaw K. W. Fundamental Accounting Principles. New York: McGraw Hill LLC, 2019. 1208 p.

Information resources

9. Accounting: course page on the PNS (Moodle platform) [Electronic resource]. – Access mode: <https://pns.hneu.edu.ua/enrol/index.php?id=7564>
10. QuickBooks Online [Electronic resource]. – Access mode: <https://quickbooks.intuit.com/>
11. Oblik SaaS. New look of accounting and management Online [Electronic resource]. – Access mode : <https://oblik.ua/en>