

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

ЗАТВЕРДЖЕНО

на засіданні кафедри
обліку і бізнес-консалтингу
Протокол № 2 від 02.09.2024 р.



ПРЕОДЖЕНО

Проректор з навчально-методичної роботи
Каріна НЕМАШКАЛО

БУХГАЛТЕРСЬКИЙ ОБЛІК
робоча програма навчальної дисципліни (РПНД)

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**

Розробник:
д.е.н., проф.

Андрій ПИЛИПЕНКО

Завідувач кафедри
обліку і бізнес-консалтингу

Андрій ПИЛИПЕНКО

Гарант програми

Олена НЕБИЛИЦЯ

Харків
2024

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

APPROVED

at the meeting of accounting and
business consulting department
Protocol № 2 dated September 02, 2024



AGREED

Vice-rector for educational and methodological
work

Karina NEMASHKALO

ACCOUNTING
program of the course

Field of knowledge **07 Management and administration**
Specialty **075 Marketing**
Study cycle **First (bachelor)**
Study programme **Marketing**

Course status **mandatory**
Language **English**

Developer:
DSc (Economy), prof.


Andriy PYLYPENKO

Head of Accounting and
Business-Consulting
department


Andriy PYLYPENKO

Head of Study Programme


Olena NEBYLYTSA

Kharkiv
2024

INTRODUCTION

The activity of entrepreneurs is impossible without a clearly established accounting system. Accounting serves for monitoring, recording, and analyzing information about assets of a company, its liabilities and facts of economic activity, as well as financial results. Users of financial accounting information are primarily external parties, as potential investors, suppliers and buyers, banks, tax and other government agencies. Accounting on the basis of continuous documenting of business transactions provides users with financial information required for decision making.

The **purpose** of «Accounting» is formation of the system of knowledge on accounting theory and practice at Ukrainian and international companies.

Object of study: enterprise's assets, liabilities, equity, income, expenses, business transactions, and their reflection in accounting.

Theoretical content of the subject area: elements of the accounting method and their usage to support management decision-making.

The main tasks of the study are: mastering accounting principles; ensuring the methodological approaches assimilation used in accounting to reflect information about economic activity; acquiring technical skills in accounting information registration; getting an understanding of the complete accounting cycle: from the initial business transactions recording to the preparation of the financial statements; provide a general understanding of the meaning of financial reporting meaning and the basics of its analysis.

The learning outcomes and competencies formed by the course are defined in table 1.

Table 1

Learning outcomes and competencies formed by the course

Learning outcomes	Competences
LO 02	GC 08
LO 05	SC 07
LO 10	SC 14
LO 11	GC 3, GK 12
LO 13	SC 14

where,

LO 02. Analyze and forecast market phenomena and processes based on fundamental principles, theoretical knowledge, and practical skills in marketing activities.

LO 05. Identify and analyze the key characteristics of marketing systems at different levels, as well as the behavioral patterns of their participants.

LO 10. Effectively communicate information, ideas, problems, and alternative management decisions to both specialists and non-specialists in marketing, as well as to representatives of different structural divisions within a market entity.

LO 11. Demonstrate the ability to apply an interdisciplinary approach and perform marketing functions within a market entity.

LO 13. Take responsibility for personal professional outcomes and demonstrate entrepreneurial and managerial initiative.

GC 03. Ability for abstract thinking, analysis, and synthesis.

GC 08. Ability to conduct research at an appropriate level.

GC 12. Ability to communicate effectively with representatives of different professional groups (including experts from various fields of knowledge and sectors of economic activity).

SC 07. Ability to assess the impact of marketing functions on the business performance of market entities.

SC 14. Ability to propose improvements and innovations in marketing functions.

COURSE CONTENT

Content module 1. The Fundamentals of Accounting

Topic 1. Business Accounting: Subject and Method of Accounting

1.1. Types of Business Accounting: Features and Application Areas. General characteristics of business accounting, its origins, and evolution. The historical development of accounting: dependence of its content, goals, and objectives on the economic system. Types of business accounting, their distinctive features, and areas of application.

1.2. Accounting Measurements and Their Characteristics. Overview of accounting measurement units and their significance.

1.3. Functions and Types of Accounting. The role of accounting in the system of sciences. Functions of accounting and their importance. The nature and scope of financial, managerial, and tax accounting.

1.4. Subject of Accounting and Its Key Objects: Enterprise Resources and Their Formation. Subject of accounting and its primary objects. Business processes as accounting objects. Definition and classification of economic transactions. The dependence of accounting objects on industry specifics and ownership structures. Accounting objects: enterprise resources, sources of funding, and business processes (procurement, production, and sales). Fundamental principles of accounting.

1.5. The Accounting Method and Its Elements. Definition and structure of the accounting method. Key elements of the accounting method: documentation and inventory, accounts and double-entry bookkeeping, valuation and cost calculation, balance sheet and financial reporting. Interconnection between the subject and method of accounting.

Topic 2. The Accounting Balance Sheet

2.1. Concept of the Accounting Balance Sheet and Its Types. Definition of the accounting balance sheet as a method of summarizing enterprise resources by type and source. Types of balance sheets and their classification.

2.2. Structure and Content of the Accounting Balance Sheet: Assets, Liabilities, and Balance Sheet Items. Structure and composition of the balance sheet: assets, liabilities, and balance sheet items. Informational content of the balance sheet and its analytical properties.

2.3. Types of Business Transactions and Their Impact on the Accounting Balance Sheet. Types of business transactions and their effects on the balance sheet.

Balance sheet total, frequency of preparation, and presentation. Classification and valuation of balance sheet items. Sections of the balance sheet, their content, interrelations, and preparation procedures.

Topic 3. Accounting Accounts and Double-Entry Bookkeeping

3.1. Accounts: Their Importance and Role in Accounting. Economic essence of accounts, their significance, and role in accounting. Structure of accounts: debit, credit, turnovers, and balances. Recording business transactions in accounts and determining turnovers and balances.

3.2. The Chart of Accounts. Purpose and structure of the chart of accounts. Principles of classification and content of the chart of accounts.

3.3. The Double-Entry Method in Accounting. Double-entry bookkeeping method: rationale and control significance. Interconnection between accounts and the balance sheet. Account correspondence and accounting entries (journal entries): types and classification.

3.4. Synthetic and Analytical Accounting. Synthetic and analytical accounting: concepts and distinctions. Subaccounts and types of analytical accounts. Interconnection between synthetic and analytical accounting and its control significance. Summarization of current accounting data: trial balance of analytical accounts. Control significance of trial balances. Interrelation between trial balances and balance sheet totals.

Topic 4. Accounting for Core Business Processes. Accounting Registers and Organization of Accounting in Enterprises

4.1. Business Processes as Objects of Accounting. Business processes as accounting objects. Accounting for the procurement process. Accounting for the production process. Accounting for the sales process and determination of financial results.

4.2. Documentation and Its Significance. Classification of Documents. Primary observation in accounting. Documentation as a source of primary information. Requirements for content and formatting of accounting documents. Classification of accounting documents. Procedures for document acceptance, verification, and processing. Improvement of accounting documents: standardization, typification, and unification. Organization of document flow in accounting systems.

4.3. Accounting Registers: Nature and Importance. Forms of Accounting and Their Essence. Accounting registers, their nature and importance. Types and formats of accounting registers, including their modification with computerized accounting systems. Standardization and unification of accounting registers. Methods for correcting errors in accounting registers. Forms of accounting, their essence and historical development.

Content module 2. Accounting for Assets, Liabilities, and Capital

Topic 5. Accounting for Current Assets

5.1. Definition, Classification, and Initial Measurement of Current Assets.

Concept and classification of current assets. Economic essence of each component of current assets. Initial measurement of current assets.

5.2. Accounts and Primary Documentation for Recording the Movement of Current Assets. Primary Documentation for Inventory Accounting: primary documentation for inventory movement, synthetic accounts for inventory accounting and their characteristics, inventory accounting methods and procedures. Accounting for Cash Transactions: cash accounting procedures, primary accounting documentation for cash transactions, synthetic accounting for cash transactions, bank account accounting: characteristics of bank accounts and related transactions, primary documents for bank transactions in national currency (cash check, payment order, payment request, bank statement). Accounting for other cash equivalents and monetary assets. Nature and Types of Accounts Receivable: definition and classification of accounts receivable, Current accounts receivable and their accounting procedures.

Topic 6. Accounting for Non-Current Assets

6.1. Definition, Classification, and Initial Measurement of Non-Current Assets. Concept and classification of non-current assets. Economic essence of each component of non-current assets. Initial measurement of non-current assets.

6.2. Accounts and Primary Documentation for Recording the Movement of Non-Current Assets. Property, Plant, and Equipment (PPE): accounting objectives, classification, and categorization of PPE, initial and residual value of fixed assets, primary documentation for recording PPE transactions. Accounting for other non-current tangible assets: definition, composition, and synthetic accounting. Synthetic accounting for PPE disposal: sale, liquidation, and decommissioning, accounting for depreciation of fixed assets.

6.3. Intangible Assets. Composition and classification of intangible assets. Recognition and valuation of intangible assets. Synthetic accounts for intangible assets and their characteristics. Accounting for acquisition and disposal of intangible assets and their reflection in synthetic accounts.

Topic 7. Accounting for Liabilities and Equity

7.1. Definition and Classification of Liabilities. Concept of liabilities. Accounting accounts for liabilities and their economic characteristics. Accounting for bank loans, settlements with suppliers and contractors, government obligations, insurance liabilities, and other financial commitments.

7.2. Equity and Its Components. Components of equity: registered (share) capital, unpaid capital, treasury shares (withdrawn capital), additional paid-in capital, revaluation surplus, reserve capital, retained earnings (accumulated deficit). Accounting accounts used for equity transactions and their economic characteristics. Typical accounting entries for equity transactions.

Topic 8. Accounting for Revenues, Expenses, and Financial Results

8.1. Concept and Classification of Enterprise Revenues. Types of business

activities and their classification. Recognition and classification of revenues. Accounts for recording revenues from various activities: operating activities, financial activities, other activities. Synthetic accounting for revenues.

8.2. Concept and Classification of Enterprise Expenses. Fundamentals of expense accounting structure. Classification of expenses and their accounting objects. Cost allocation by economic elements. Accounting for marketing and advertising expenses and assessing their impact on financial performance. Accounting accounts for production expenses and their characteristics. Synthetic accounting for expenses.

8.3. Fundamentals of Financial Results Formation. Determining profit (loss). Fundamentals of financial results accounting.

The list of practical (seminars) and laboratory studies of the course is given in Table 2.

Table 2

List of practical (seminars) and laboratory studies

Topics and tasks	Content
Topic 1	Practical Assignments 1. Solving problems on the topic: classification of assets, capital and liabilities of the enterprise. Laboratory work 1: Setting up the accounting software. Accounting policy of the enterprise
Topic 2	Practical Assignments 2. Solving problems on the topic: Balance sheet. The impact of business operations on the company's balance sheet. Laboratory work 2: entering data about the enterprise, filling out directories of reference information
Topic 3	Practical Assignments 3. Solving problems on the topic: accounts and double entry. Disclosure of the economic content of accounting entries. cash accounting. Basics of drawing up a cash flow statement Laboratory work 3: accounting of cash, receivables.
Topic 4	Practical Assignments 4. Solving problems on the topic: methods of inventory disposal. Inventory disposal accounting Laboratory work 4: Inventory accounting
Topic 5	Practical Assignments 5. Solving problems on the topic: accounting of the main business processes of the enterprise Laboratory work 5: Accounting of current assets
Topic 6	Practical Assignments 6. Solving problems on the topic depreciation accounting. Depreciation calculation methods Laboratory work 6: Accounting of non-current assets
Topic 7	Practical Assignments 7. Accounting for Liabilities and Equity Laboratory work 7: Accounting of liabilities and wages
Topic 8	Practical Assignments 8. Solving problems on the topic (practical task 7): financial reporting and its analysis. Accounting of income and financial results Laboratory work 8: Accounting of income, expenses and financial results. Reporting

The list of self-studies in the course is given in table 3.

Table 3

List of self-studies

Topic and task	Content
Topic 1	Assignments 1. Search, selection and review of literary sources on a given topic, preparation of a report on laboratory work, preparation for control work. In-depth study of the subject and method of accounting
Topic 2	Assignments 2. Review of lecture materials with the preparation of key summaries. Independent study of balance sheet preparation and the impact of transactions.
Topic 3	Assignments 3. Review of lecture materials with the preparation of key summaries. In-depth study of accounting accounts and double-entry bookkeeping.
Topic 4	Assignments 4. Review of lecture materials with the preparation of key summaries. Independent study of valuation, cost calculation, and inventory procedures.
Topic 5	Assignments 5. Review of lecture materials with the preparation of key summaries. Independent study of the accounting treatment of low-value non-current assets, goods, and electronic money
Topic 6	Assignments 6. In-depth study of depreciation accounting for fixed assets and intangible assets, as well as the acquisition and disposal of non-current assets.
Topic 7	Assignments 7. Independent study of bank loan acquisition procedures, accounting for settlements with creditors and employees. Completion of practical assignments for independent work.
Topic 8	Assignments 8. In-depth study of income, expense, and financial result formation procedures. Preparation for the control test.

The number of hours of lectures, practical (seminar) lessons, laboratory studies and hours of self-study is given in the technological card of the course.

TEACHING METHODS

In the process of teaching the course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such teaching methods as:

Verbal (lecture (Topic 1-3), problem lecture (Topic 4-8)).

Visual (demonstration (Topic 1-8)).

Practical (seminars) and laboratory studies (practical work (Topic 1 – 3), case method (Topic 4-8), Business Game Method (Topic 1 – 6), Situational Simulation Method (Topic 7 – 8))

FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point cumulative system for assessing the learning outcomes of higher education applicants.

Current control is carried out during lectures, practical, laboratory and seminar classes and is aimed at checking the level of readiness of the student to perform a specific job and is evaluated by the amount of points scored: maximum amount is 100

points; minimum amount required is 60 points.

The final grade in the course is determined as the amount of all points received during the current control.

During the teaching of the course, the following control measures are used: Current control: written tests (estimated at 10 points (two written tests during the semester – the total maximum number of points – 20)); competence-oriented tasks on topics (maximum score – 10 points (two competence-oriented tasks during the semester, total maximum number of points – 20)); final control work in form of information database presentation and laboratory report defence (maximum score – 60 points).

More detailed information on the assessment system is provided in technological card of the course.

RECOMMENDED LITERATURE

Main

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

Additional

2. Пилипенко А. А., Тирінов А.В. Системна парадигма організації бухгалтерського обліку в умовах четвертої промислової революції. *Бізнес Інформ.* 2022. № 5. С. 92-99. (URL: <http://www.repository.hneu.edu.ua/handle/123456789/28046>)

3. Atrill P., McLaney E. Accounting. An Introduction. United Kingdom: Pearson, 2019. 1812 p.

4. Edmonds T.P., Tsay B.-Y., Olds P. R. Fundamental Managerial Accounting Concepts. New York: McGraw Hill LLC, 2021, 748 p.

5. Libby R., Libby P.A., Hodge F. Financial accounting. New York: McGraw Hill LLC, 2022. 881 p.

6. Ryzhikova N., Serova I., Shevchenko I. Trends in the development of accounting in the context of Ukraine's European integration aspirations. *Development Management.* 2022. Vol. 20. No. 2. P. 26-32 (URL: <http://www.repository.hneu.edu.ua/handle/123456789/29609>)

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. QuickBooks Online [Electronic resource]. – Access mode : <https://quickbooks.intuit.com/>

10. Oblik SaaS. New look of accounting and management Online [Electronic

resource]. – Access mode : <https://oblik.ua/en>

11. Averkamp H. Accounting coach. Accounting basics [Electronic resource].
– Access mode : <https://www.accountingcoach.com/>

12. International Financial Reports Statement (IFRS) Foundation [Electronic resource]. – Access mode : <https://www.ifrs.org/>