

**Ministry of Education and Science of Ukraine
Sumy National Agrarian University**

**Accounting and Taxation Department
Faculty of Economics and Management**

MODULE SYLLABUS

Accounting (compulsory)


Implemented in the “Management” Academic Program

Area of specialization 073 “Management”

at the first (bachelor's) level of higher education

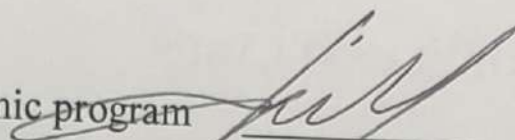
Sumy-2023

Author:  (Olena DOVZHYK)

Module agreed at the Accounting and Taxation Department meeting	Minutes No <u>17</u> dated June <u>06</u> 2023
	Head of department <u></u> (signature) Mykola HORDIENKO

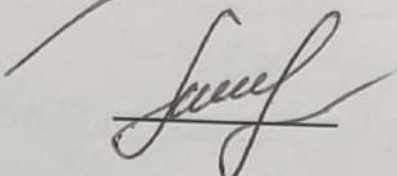
Approved by:

Guarantor of the Academic program


(signature)

Nataliia STOYANETS
(full name)

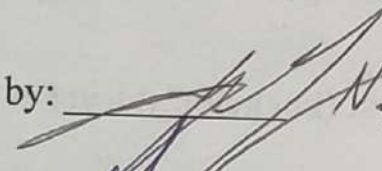
Dean of the faculty

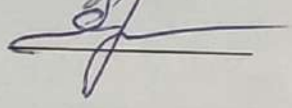

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Margarita LYSHENKO

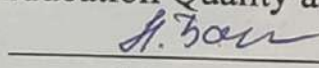
(full name)

Syllabus review (attached) is provided by:

 N. Stoyanets
(full name)

 S. Markusha
(full name)

Representative of the Department of Education Quality assurance,
licensing and accreditation

 (N. Baranik)
(signature) (full name)

Registered in electronic data base

29.06. 2023

Syllabus review data:

The academic year in which changes are made	The Academic program attachment number with changes description	Changes revised and approved		
		Minutes No and date of the department meeting	Head of Department	Guarantor of the Academic program

1. MODULE OVERVIEW

1.	Title	Operational management		
2.	Faculty / Department	Faculty of Economics and Management / Management Department		
3.	Type (compulsory or optional)	Compulsory		
4.	Program(s) to which module is attached (to be filled in for compulsory types)	Educational and professional program "Management of organizations and administration" in the specialty 073 "Management"		
5.	Level of the National Qualifications Framework	The first (bachelor's) level of higher education		
6.	Semester and duration of module	Full-time / Part-time 8th semester, 15th week		
7.	ECTS credits number	4		
8.	Total workload and time allotment	Directed study		Self-directed study
		Lectures	Practical/seminar	Laboratory
		46	30	-
9.	Language of instruction	State (Ukrainian)		
10.	Module leader	Dovzhyk Olena, PhD, Associate Professor of Accounting and Taxation Department Hours of consultations - every Tuesday at 12.15, office 109 e		
11.	Module leader contact information	lgamanenko@ukr.net		
12.	Module description	<p>The discipline "Accounting" is aimed at the formation of students' theoretical knowledge and development of practical skills in the methodology and methods of accounting, reflection on the accounts of the accounting of economic transactions, acquisition of skills in the processing and use of accounting information in management. And also master the skills to summarize the results of the accounting process, understand, read and perceive accounting information from the point of view of making management decisions.</p> <p>The study of the discipline ensures the formation of competences in students of higher education - the ability to apply the basics of accounting in the activities of enterprises.</p>		
13.	Module aim	The aim - is to form competence on the objective laws and features of operational management of organizations of industrial and non-industrial		

		spheres, as well as students' mastery of the principles and methods of rational organization, planning and control of the operating system, acquisition of skills and abilities to perform technical and economic calculations. related to the justification of decisions to support the established mode of operation and development of the operating system.
14	Module Dependencies (prerequisites, co-requisites, incompatible modules)	The educational component is based on the following disciplines: Statistics The educational component is the basis for the disciplines: Analysis of economic activity
15	The policy of academic integrity	<p>According to the Code of Academic Integrity of Sumy NAU, academic integrity is a set of principles, rules of conduct of participants in the educational process, aimed at forming an independent and responsible personality, able to solve problems in accordance with the educational level in accordance with law and public morality.</p> <p>Observance of academic integrity by applicants for higher education presupposes independent performance of educational tasks, tasks of current and final control, learning outcomes. It is expected that higher education students will adhere to the principles of academic integrity, aware of the consequences of its violation, as determined by the regulations of Sumy National Agrarian University, including the Code of Academic Integrity, Regulations on Prevention and Detection of Academic Plagiarism in Sumy NAU. https://snau.edu.ua/viddil-zabezpechennya-yakosti-osviti/zabezpechennya-yakosti-osviti/akademichna-dobrochesnist/)</p> <p>For violation of academic integrity, applicants for higher education may be held liable for such academic liability, namely:</p> <ul style="list-style-type: none"> - academic fraud (using the phone when writing written works) will lead to re-submission of work; - write-off - from the first warning to the cancellation of work; - Plagiarism will lead to the cancellation of work
16	Link in Moodle	https://cdn.snau.edu.ua/moodle/course/view.php?id=293

2. CORRELATION BETWEEN MODULE LEARNING OUTCOMES (MLOs) AND PROGRAM LEARNING OUTCOMES (PLOs)

MLOs: On successful completion of the module the learner will be able to:	PLOs	How assessed
	PLOs 6 To identify search skills, collecting and analyzing information, calculation of indicators for substantiation of managerial decisions.	
MLOs 1. Understand the system of modern regulatory regulation of accounting, the basic principles of accounting and financial reporting.	x	Multiple selection test
MLOs 2. Acquiring the skills to apply the methodology and technique of conducting accounting and analytical procedures of various areas of financial and economic activity of enterprises.	x	Multiple selection test

MLOs 3. Understand and carry out generalizations of the main economic processes and preparation of financial statements and the use of their indicators.	x	Individual task

3. MODULE INDICATIVE CONTENT

Spring semester

Topics	Distribution of hours				Learning resources
	Directed study			Self-directed study	
	Lectures	Practicals	Labs		
<p>Topic 1. General characteristics of accounting. The essence and significance of accounting as the basis of business activity. Functions and tasks of accounting. Types of accounting. Regulatory framework for accounting regulation. Classification of economic assets, sources of their formation (financing).</p>	4	4		4	1-6
<p>Topic 2. . Subject and method of accounting, characteristics of accounting objects. General characteristics of the accounting method and its elements. Inventory as an element of the accounting method. Documentation as an element of the accounting method.</p>	4	4		10	1-6
<p>Topic 3. Value measurement of accounting objects. Evaluation as a system of value measurement. Costing and costing. Classification of costs.</p>	4	4		10	
<p>Topic 4. The balance method of displaying information in accounting. Balance sheet, its content and constituent elements. The essence and conditions of recognition of assets, liabilities and equity. Basic balance equation. Changes in the balance due to economic transactions. The form, structure and content of the sections of the balance sheet.</p>	10	4		10	1-6
<p>Topic 5. Accounting accounts and double entry. Accounting registers and accounting forms. Accounting</p>	4	4		10	1-6

<p>accounts, their purpose and structure. Double entry, its essence and meaning. Synthetic and analytical calculations and the relationship between them. Generalization of current accounting data Classification of accounting accounts. Economic content and structure of the Chart of accounts of accounting. The concept of accounting registers and their classification. Forms of accounting. Methods of correcting errors in accounting.</p>					
<p>Topic 6. Accounting for the process of acquisition and use of enterprise assets.</p> <p>Accounting for the acquisition of non-current assets. Documentation of transactions for the purchase of fixed assets, intangible assets and other non-current material assets. Characteristics of accounts for accounting for the purchase of fixed assets, intangible assets and other non-current material assets. Accounting for the process of purchasing production stocks. Documentation of transactions for the purchase of production stocks. Transportation and procurement costs and their accounting. Characteristics of accounts for accounting for the purchase of production stocks. Display of the purchase of production stocks in the system of accounting accounts.</p>	4	2		10	1-6
<p>Topic 7. Accounting of the process of production of products, performance of works and services.</p> <p>Accounting for the production process and determining the cost of finished products. Documentation of production costs. Direct and indirect costs. Characteristics of accounts for accounting for production costs, their display in accounting. Determination of the actual production cost of products.</p>	4	2		8	1-6
<p>Topic 8. Accounting for the process of sales of products, use of works and services.</p> <p>Economic characteristics and main tasks of accounting of the implementation process. Accounts intended for accounting of the implementation process</p>	4	2		8	1-6

Determination of deviations of the actual cost of finished products from the planned cost.					
Topic 9. Determination and display of financial results of the main economic processes. Definition of the concept of "financial result" and rules for accounting financial results. Accounts for recording financial results and basic account transactions.	4	2		2	1-6
Topic 10. Fundamentals of financial reporting. The essence of financial reporting and the purpose of its preparation. Regulatory and legal support and state regulation of financial reporting in Ukraine. Types, classification and composition of enterprise reporting.	4	2		2	1-6
Total	46	30		74	

4. TEACHING AND LEARNING METHODS

MLOs	Teaching methods (directed study)	Learning methods (self-directed study)
MLOs 1. Understand the system of modern regulatory regulation of accounting, the basic principles of accounting and financial reporting.	Lectures-discussions, use of electronic teaching aids (multimedia equipment), thematic discussion, individual and group work, analysis of specific production situations, testing.	Independent work with the textbook, performance of individual tasks
MLOs 2. Acquiring the skills to apply the methodology and technique of conducting accounting and analytical procedures of various areas of financial and economic activity of enterprises.	Lectures-discussions, use of electronic teaching aids (multimedia equipment), thematic discussion, individual and group work, analysis of specific production situations, testing.	Independent work with the textbook, performance of individual tasks
MLOs 3. Understand and carry out generalizations of the main economic processes and preparation of financial statements and the use of their indicators.	Lectures-discussions, use of electronic teaching aids (multimedia equipment), thematic discussion, individual and group work, analysis of specific production situations, testing.	Independent work with the textbook, performance of individual tasks

5. ASSESSMENT

5.1. Summative assessment

5.1.1. Intended learning outcomes methods:

No	Summative assessment methods	Grades	Deadline
Spring semester			
1.	Module 1 - multiple choice test	20 points / 20%	For 7 weeks
2.	Module 2 - multiple choice test	20 points / 20%	For 14 weeks
3.	Intermediate certification is a multiple choice test	15 points / 15%	For 9 weeks
4.	Independent work - performance of an individual task	15 points / 15%	For 13 weeks
5.	Exam - the task of the ticket	30 points / 30%	According to the approved schedule

5.1.2. Grading criteria

Summative assessment method	Unsatisfactory	Satisfactory	Good	Excellent
	<12 points	12 - 14 points	15 - 17 points	18 - 20 points
Module 1 - multiple choice test	Less than 60% of correct answers	60% - 74% correct answers	75% - 89% correct answers	90-100% correct answers
Module 2 - multiple choice test	<12 points	12 - 14 points	15 - 17 points	18 - 20 points
	Less than 60% of correct answers	60% - 74% correct answers	75% - 89% correct answers	90-100% correct answers
Intermediate certification is a multiple choice test	<9 points	9 - 10 points	11- 13 points	14 - 15 points
	Less than 60% of correct answers	60% - 74% correct answers	75% - 89% correct answers	90-100% correct answers
Independent work - performance of an individual task	<9 points	9 - 10 points	11- 13 points	14 - 15 points
	Task requirements not met	The topic is not fully disclosed, the structure of the work is not sustained or some of its components are missing.	All the requirements of the task are met, but the topic is not sufficiently covered, there are grammatical and editorial errors	All requirements of the task are fulfilled, creativity, thoughtfulness is shown, own solution of a problem is offered
Exam - the task of the ticket	<18 points	18 - 22 points	23 - 26 points	27 - 30 points
	Task requirements not met	The answer is from 60% to 74% of the task	Tasks are completed from 75% to 89%, some tasks are incomplete	The task is performed in full in compliance with the requirements

5.1. Formative assessment

Formative exercises are designed to enable students to develop particular aspects of their learning, prior to summative assessments. Formative exercises are designed to help students use feedback and self-reflection to manage and develop their learning so that they can see how to improve their work.

No	Formative Assessment elements	Date
Spring semester		
1	Oral interview after studying each topic is OK	weekly
2	Oral feedback from the teacher to a written survey of current control	During 6 and 14 weeks
3	Oral feedback from teacher and students regarding cfulfillment of an individual task	For 13 weeks
4	Monitoring of student activity (teacher's assessment, student's self-assessment)	monthly

Self-assessment can be used both an element of formative and summative assessment.

5.3. Grading scale (final) - generally accepted for the university:

The sum of points for all types of educational activities	ECTS assessment	Score on a national scale (for the exam)
90 - 100	A	Excellent
82-89	B	Good
75-81	C	
69-74	D	Satisfactorily
60-68	E	
35-59	FX	Unsatisfactory with the possibility of reassembly
1-34	F	Unsatisfactory with mandatory re-study of the discipline

6. LEARNING RESOURCES

6.1. Key resources

- Accounting Made Simple: Accounting Explained in 100 Pages or Less, Mike Pipe, Simple Subjects, LLC (2013) 114 p.
- Accounting: The Ultimate Guide to Accounting for Beginners Learn the Basic Accounting Principles, Greg Shields, CreateSpace Independent Publishing Platform, 2017, 102 p.
- Financial and Managerial accounting /Carl S. Warren// 2014, 2012 South-Western, Cengage Learning.
- Dovzhyk O. Economic globalization and its influence on accounting and reporting in Ukraine. *International scientific journal "Internauka". Series: "Economic Sciences"*. 11(67). 2022. С. 216–221. URL: <https://doi.org/10.25313/2520-2294-2022-11-8408>
- Довжик, О. (2023). Impact of internal control on the quality of accounting information. *Економічні горизонти*, (1(23), 35–42. [https://doi.org/10.31499/2616-5236.1\(23\).2023.272838](https://doi.org/10.31499/2616-5236.1(23).2023.272838)
- Dovzhyk O.O. Control as a function of accounting and management. *Матеріали Міжнародної науково-практичної конференції "Проблеми економіки та менеджменту: оцінка та перспективи вирішення"* (20 червня 2020 р. м. Львів). / ГО «Львівська економічна фундація». Львів: ЛЕФ, С.89-92

6.2. Computer Applications and soft

1. Accounting Coach URL: <https://www.accountingcoach.com/>
2. Accounting cpe courses & books URL: <https://www.accountingtools.com/>
3. Learn accounting URL: <https://www.financestrategists.com/accounting/>
- 4.

5.

Modul syllabus review _____

Developed by the teacher of the Accounting and taxation Department DOVZHYK
Olena.

Parameter by which the work program (syllabus) of the educational component is evaluated by the guarantor or a member of the project team	So	No	Comment
Learning outcomes by educational component (MLOs) correspond to the EK			
Learning outcomes by educational component (MLOs) correspond to the provided PLOs (for compulsory)			
Learning outcomes in the educational component provide an opportunity to measure and assess the level of their achievement			

Member of the project group EP _____ (name) _____ (surname) _____ (signature)

The parameter by which the working program (syllabus) of the educational component is evaluated by the teacher of the relevant department	So	No	Comment
General information about the educational component is sufficient			
Learning outcomes by educational component (MLOs) correspond to the EK			
Learning outcomes by educational component (MLOs) provide an opportunity to measure and assess the level of their achievement			
Learning outcomes (MLOs) relate to the competencies of students, not the content of the discipline (contain knowledge, skills, abilities, not topics of the curriculum of the discipline)			
The content of the EK is formed in accordance with the structural and logical scheme			
Learning activity (teaching and learning methods) allows students to achieve expected learning outcomes (MLOs)			
The educational component involves learning through research that is appropriate and sufficient for the appropriate level of higher education			
The assessment strategy within the educational component is in line with the policy of the University / faculty			
The provided assessment methods allow to assess the degree of achievement of learning outcomes in the educational component			
The workload of students is adequate to the volume of the educational component			
Recommended learning resources are sufficient to achieve learning outcomes (MLOs)			
The literature is relevant			
The list of training resources contains the necessary software products to achieve MLOs			

Reviewer (lecturer of the department) _____
(name) (surname) (signature)