

Ministry of Education and Science of Ukraine
Sumy National Agrarian University

Faculty of Economics and Management
Department of Accounting and Taxation

PROJECT

Work program (syllabus) of the educational component
SC 17. Accounting

Specialty	073 "Management"
Educational program	Management
Level higher education	First (bachelor's)

Sumy

Developer : _____ Olena DOVZHYK, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Taxation

Considered, approved and ratified at a meeting of the Department of Justice and Philosophy (name of department)	protocol dated _____ .№ _____
	Manager departments _____ Inna NAZARENKO (signature) (last name, initials)

Agreed:

Guarantor of the educational program _____ Natalia STOYANETS
(signature) (full name)

Dean of the faculty where the educational program is implemented _____ Svitlana LUKASH

1. GENERAL INFORMATION ABOUT THE EDUCATIONAL COMPONENT					
1.	Name OK	Accounting			
2.	Faculty/department	Economics and Management/Accounting and Taxation			
3.	Status OK	Mandatory			
4.	Program/Specialty (programs), part of which is the OK for (<i>filled in for mandatory OKs</i>)	Management / 073 "Management"			
5.	The OK can be offered for (<i>filled in for selective OKs</i>)				
6.	NRC level	Level 6			
7.	Semester and duration of study	For full-time study: 5th semester, weeks 1-15.			
8.	Number of ECTS credits	5			
9.	Total hours and their distribution	Contact work (classes)			Independent work
		Lectures	Practical/seminar	Laboratory	
	Full-time study	46	30		74
10.	Language of instruction	Ukrainian english			
11.	Teacher/Educational Component Coordinator	Candidate of Economic Sciences, Associate Professor Dovzhyk Olena Oleksandrivna			
11.1	Contact information	Office 109g, e - mail: lgamanenko@gmail.com			
12.	General description of the educational component	The discipline "Accounting" is aimed at forming in students theoretical knowledge and developing practical skills in the methodology and techniques of accounting, reflecting business transactions in accounting accounts, acquiring skills in processing and using accounting information in management. As well as mastering 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. Studying the discipline ensures the formation of competencies in students of higher education - the ability to apply the basics of accounting in the activities of enterprises.			
13.	Purpose of the educational component	is the formation of a system of theoretical knowledge among students and the acquisition of skills and abilities in accounting at enterprises			
14.	Prerequisites for studying OK, connection with other educational components of OP	The educational component is based on the disciplines: Finance, Money and Credit. The educational component is the basis for the disciplines: International Economic Relations			
15.	Academic Integrity Policy	When performing practical tasks, writing essays, and completing module, certification, credit, and examination tasks, the student must adhere to the rules of academic integrity. If facts of plagiarism or academic dishonesty are discovered, the work completed by the student is canceled.			
16.	Link to the course in Moodle	https://cdn.snau.edu.ua/moodle/course/view.php?id=293			
17.	Keywords	Business law, business activity, business legal relations,			

		enterprise, association of enterprises, business partnership, limited liability company, additional liability company, termination of business activity , liability.
--	--	--

2. LEARNING OUTCOMES BY EDUCATIONAL COMPONENT AND THEIR RELATIONSHIP WITH PROGRAM LEARNING OUTCOMES

MLOs: On successful completion of the module the learner will be able to:	Program learning outcomes that the SC aims to achieve (indicate the number according to the numbering given in the EP)			How is PLO assessed?
	PLO5. Describe the content of the functional areas of the organization.	PLO 6.Demonstrate skills in searching, collecting and analyzing information, calculating indicators to justify management decisions.	PLO 12. Assess the legal, social and economic consequences of the organization's operations.	
MLOs 1. Understand the system of modern regulatory accounting, the basic principles of accounting and financial reporting.		x		discussions, task completion, express polls
MLOs 2. Acquisition of skills to apply the methodology and techniques of accounting and analytical procedures in various areas of financial and economic activity of enterprises.		x		discussions, task completion, express polls
MLOs 3. Understand and summarize the main business processes and prepare financial statements and use their indicators.	x			discussions, task completion, express polls

3. CONTENT OF THE EDUCATIONAL COMPONENT (COURSE PROGRAM)

Topic. List of issues to be addressed within the topic	Distribution within the overall time budget			Recommended reading ¹
	Classroom work		Independent work	
	Lectures	Practicals		
Topic 1. General characteristics of accounting. The essence and significance of accounting as the basis of entrepreneurial activity. Functions and tasks of accounting.	6	2	10	Primary sources: 1, 7, 8,9, 10,12 Additional sources: 1, 2,

¹ Specific source from the main or additionally recommended literature

Types of accounting. Regulatory and legal framework for accounting regulation. Classification of economic assets, sources of their formation (financing).				3,4 Information resources: 5
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.	8	4	6	Primary sources: 1, 7, 8,9 Additional sources: 1, 2, 5
Topic 3. Cost measurement of accounting objects. Valuation as a cost measurement system. Calculation and costing. Classification of costs.	6	4	6	Primary sources: 1, 7, 8,9 Additional sources: 1, 2, 5 Software: 1
Topic 4. Balance sheet method of displaying information in accounting. Balance sheet, its content and components. Essence and conditions of recognition of assets, liabilities and equity. Basic balance sheet equation. Changes in the balance sheet due to business transactions. Form, structure and content of balance sheet sections.	6	4	6	Primary sources: 1, 7, 8-11 Additional sources: 1, 2, 5
Topic 5. Accounting accounts and double entry. Accounting registers and forms of accounting. Accounting accounts, their purpose and structure. Double entry, its essence and meaning. Synthetic and analytical accounts and the relationship between them. Generalization of current accounting data Classification of accounting accounts. Economic content and structure of the Chart of Accounts. The concept of accounting registers and their classification. Forms of accounting. Methods for correcting errors in accounting.	4	2	10	Primary sources: 1, 7, 8,9, 10,11,12 Additional sources: 1, 2, 8
Topic 6. Accounting for the process of acquisition and use of enterprise assets. Accounting for the process of acquisition of non-current assets.	4	4	14	Primary sources: 3-9, 11, 12 Additional sources: 1.2,3

Documenting transactions for the acquisition of fixed assets, intangible assets and other non-current tangible assets. Characteristics of accounts for accounting for the acquisition of fixed assets, intangible assets and other non-current tangible assets. Accounting for the process of purchasing production inventories. Documenting operations for purchasing production inventories. Transportation and procurement costs and their accounting. Characteristics of accounts for accounting for the acquisition of production inventories. Reflection of the acquisition of production inventories in the accounting account system.				Information resources: 5
Topic 7. Accounting for the production process, performance of works and services. Accounting for the production process and determining the cost of finished products. Documenting the costs of production. Direct and indirect costs. Characteristics of accounts for accounting for the costs of production, their reflection in accounting. Determining the actual production cost of products.	4	2	6	Primary sources: 3-8, 11 Additional sources: 5 Information resources: 5
Topic 8. Accounting for the process of selling products, using works and services. Determination and reflection of financial results of main economic processes. Economic characteristics and main tasks of accounting for the sales process. Accounts intended for accounting for the sales process. Definition of the concept "financial result" and rules for accounting for financial results. Accounts for accounting for financial results and main correspondence.	4	4	6	Primary sources: 3-8, 11 Additional sources: 4 Information resources: 5
Topic 9. Accounting for the process of selling products, using works and services. Determination and reflection of financial results of main economic processes. Economic characteristics and main	4	4	10	Primary sources: 5-10 Additional sources: 4

tasks of accounting for the sales process. Accounts intended for accounting for the sales process. Definition of the concept "financial result" and rules for accounting for financial results. Accounts for accounting for financial results and main correspondence.				
Total	46	30	74	

4. TEACHING AND LEARNING METHODS

DRN	Teaching methods (work that will be carried out by the teacher <u>during classroom lessons</u> , consultations)	Teaching methods (what types of learning activities should <u>the student perform independently</u>)
MLOs 1. Understand the system of modern regulatory accounting, the basic principles of accounting and financial reporting.	Verbal: monologue (explanation, lecture); dialogical (conversation, discussion). Visual: demonstration (multimedia file)	Research method (students work independently while acquiring knowledge: analyze phenomena, formulate problems, and independently formulate conclusions)
MLOs 2. Acquisition of skills to apply the methodology and techniques of accounting and analytical procedures in various areas of financial and economic activity of enterprises.	Verbal: monologue (explanation, lecture); dialogical (conversation, discussion). Visual: demonstration (multimedia file)	Research method (students work independently while acquiring knowledge: analyze phenomena, formulate problems, and independently formulate conclusions)
MLOs 3. Understand and summarize the main business processes and prepare financial statements and use their indicators.	Verbal: monologue (explanation, lecture); dialogical (conversation, discussion). Visual: demonstration (multimedia file)	Research method (students work independently while acquiring knowledge: analyze phenomena, formulate problems, and independently formulate conclusions)

5. EVALUATION BY EDUCATIONAL COMPONENT

5.1. Diagnostic assessment (indicated as needed)

5.2. Summative assessment

5.2.1. To assess the expected learning outcomes, there are

№	Summative assessment methods	Points / Weight in overall rating	Date of compilation
1.	Task completion	50 points / 50%	each practical lesson
2.	Express survey	10 points / 10%	each practical lesson
3.	Testing knowledge and skills	10 points / 10%	each practical lesson
4.	Екзамен Exam	30 points / 30%	at the examination session

5.2.2. Evaluation criteria

Component	Unsatisfactorily	Satisfactorily	Good	Perfectly ²
-----------	------------------	----------------	------	------------------------

Task completion	<i><29 points</i>	<i>30-36 points</i>	<i>37-44 points</i>	<i>45-50 points</i>
	The student is not familiar with the theoretical material of the topic, the tasks are not completed or are completed incorrectly	The student is not sufficiently familiar with the theoretical material, not all tasks have been completed or have been completed with errors.	The student is sufficiently familiar with the theoretical material, the tasks are completed with minor errors.	The student is well-versed in theoretical material, all tasks are completed without errors.
Express survey	<i>0-5 points</i>	<i>6 points</i>	<i>7-8 points</i>	<i>9-10 points</i>
	Lack of knowledge on theoretical issues	Low level of knowledge of theoretical issues	Possession of conceptual and categorical apparatus, professional terminology, theoretical knowledge, minor inaccuracies in answers to questions	Possession of conceptual and categorical apparatus, professional terminology, theoretical knowledge
Modular control (multiple choice test)	<i>0-5 points</i>	<i>6 points</i>	<i>7-8 points</i>	<i>9-10 points</i>
	Depends on the number of correct answers on the test	Depends on the number of correct answers on the test	Depends on the number of correct answers on the test	Depends on the number of correct answers on the test
Exam	<i>0-17 points</i>	<i>18-21 points</i>	<i>22-26 points</i>	<i>27-30 points</i>
	The student is not familiar with the theoretical material of the topic, the tasks are not completed or are completed incorrectly	The student is not sufficiently familiar with the theoretical material, not all tasks have been completed or have been completed with errors.	The student is sufficiently familiar with the theoretical material, the tasks are completed with minor errors.	The student is well-versed in theoretical material, all tasks are completed without errors.

5.3. Formative assessment:

To assess current progress in learning and understand areas for further improvement,

No.	Elements of formative assessment	Date
1.	Oral survey after studying each topic	After completing the topic study
2.	Passing certification testing and module control with feedback from the teacher	According to the educational process schedule
3.	Taking a test after completing each topic to independently check your knowledge and prepare for the test (exam)	Regulated by the student independently
4.	Defense of practical works	A week after they were delivered
5.	Verbal feedback from the teacher while working on practical assignments during classes	Throughout the semester

Self-assessment can be used as an element of summative assessment or formative assessment.

LEARNING RESOURCES (LITERATURE)

6. EDUCATIONAL RESOURCES (LITERATURE)

6.1. Main sources

6.1.1. Textbooks, manuals

1. Accounting: textbook / V. M. Kraevsky, O. P. Kolisnyk, N. V. Gurina and others. Irpin: University of the State Fiscal Service of Ukraine, 2021. 388 p.
2. Veryga Yu.A. Accounting: textbook. Kyiv: Center for Educational and Practical Literature, 2019. 520 p.
3. Voinarenko M.P., Ponomareva N.A., Zamazyi O.V. International Standards of Financial Reporting and Auditing: textbook. Kyiv: Center for Educational Literature, 2017. 488 p.
4. Dovgopol N.V., Polozova T.V., Radchenko M.O. Accounting: textbook. manual for students of all forms of study of the specialty 051 – Economics / N.V. Dovgopol, T.V. Polozova, M.O. Radchenko. Kharkiv: KhNURE, 2021. 300 p.
5. Dovzhik O.O., Podgorsky V.P. Report on financial results: approaches and features of preparation according to international experience. Agrosvit. 2022. No. 17-18. P. 54–60.
6. Kosyak A. P. Accounting II: a manual / A. P. Kosyak, A. V. Zubenko; Kharkiv. National University of Urban Economics named after O. M. Beketov. Kharkiv: KhNUMG named after O. M. Beketov, 2020. 326 p.
7. Lagovska O.A., Kuz V.I., Legenchuk S.F., Kucher S.V. Accounting in enterprise management: textbook. Kyiv: Condor, 2018, 418 p.
8. Len V.S., Glivenko V.V. Enterprise reporting: textbook. 4th ed. Kyiv: Karavela, 2018. 676 p.
9. Lysychenko O.O., Atamas P.Y., Atamas O.P. Financial accounting: textbook. Kyiv: Center for Educational and Practical Literature, 2019. 356 p.
10. Plaksienko V.Ya. Accounting, taxation and audit: textbook. Kyiv: Center for Educational and Practical Literature, 2019. 509 p.
11. Plysa V.Y., Plysa Z.P. Accounting: textbook. 2nd ed., corrected and supplemented. Lviv: Publishing House of NNVK "ATB", 2020. 440 p.
12. Regulations (standards) of accounting. Kyiv: Alerta, 2019. 316 p.
13. Tkachenko N.M. Theory of accounting: textbook. 2nd ed. supplemented and revised. Kyiv: Alerta, 2020. 192 p.

6.1.2. Methodological support

1. Accounting: lecture notes for higher education students in the specialties 071 Accounting and Taxation, 051 Economics, 075 Marketing, 076 Entrepreneurship and Trade, 073 Management of full-time and part-time education of the first (bachelor's) level / Dovzhyk O.O. - Sumy, 2024. – 142 p
2. Accounting: methodological recommendations for conducting practical classes for higher education applicants, field of knowledge D Business, administration and law, Specialties D3 Management, full-time and part-time forms of study of the first (bachelor's) level / Dovzhyk O.O. - Sumy, 2025 –57p.
3. Accounting: methodological recommendations for independent work for higher education applicants, field of knowledge D Business, administration and law, Specialties D3 Management, full-time and part-time forms of study of the first (bachelor's) level / Dovzhyk O.O. - Sumy, 2026 –37p.

6.2. Additional sources

1. Brukhanskyi R. F. Accounting: textbook. Ternopil: TNEU, 2016. 480 p. Accounting: textbook. Kh.: «Fort Publishing House», 2016. 447 p.
2. Maksimova V. F. K 17 Accounting: Textbook for students of higher educational institutions of the specialty 6.050100 «Accounting and Audit». Odesa: ONEU, 2012. 670 p.

3. Development of accounting in the conditions of globalization and informatization of society: monograph / edited by G.M. Davydova. Kropyvnytskyi: PP "Exclusive-System", 2017. 248 p.
4. Krupka Ya. D., Zadorozhny Z. V. et al. Financial accounting: textbook. Ternopil: TNEU, 2017. 451 p.
5. Shvets V. G. Theory of accounting: textbook. 4th ed., revised and supplemented. K.: Znannya, 2015. 572 p.

6.3. Other sources

6.3. 1. Information resources

1. Financial accounting-1: lecture notes / compiled by I. M. Burdenko. Sumy: Sumy State University, 2018. 85 p. URL: https://essuir.sumdu.edu.ua/bitstream-download/123456789/68006/1/Burdenko_finansovyi_oblik.pdf
2. Accounting: tutorial. / V. O. Osmyatchenko, T. I. Teslenko, O. M. Gerasimenko, L. V. Tytenko [and others]. Kyiv: Prostobuk, 2017. 552 p. URL: <http://localhost:8080/xmlui/handle/123456789/2618>
3. Tax Code of Ukraine: Code of December 2, 2010 No. 2755-VI. URL: https://ips.ligazakon.net/document/view/T10_2755?an=23866
4. On approval of the Procedure for accounting of taxpayers: Order of the Ministry of Finance of Ukraine of December 9, 2011 No. 1588. URL: <https://ips.ligazakon.net/document/view/RE20300?an=1>
5. Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16.07.99 No. 996-XIV (with amendments and supplements) URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text>