

Description of Discipline

Title of Discipline: <i>Accounting</i>					
Semester	Duration	Type of Discipline	ECTS Credits	Academic Workload	Language of Instruction
4	180 hrs.	optional	6	50 hours of classroom training, 130 hours of self-study	Ukrainian

Learning Outcomes	Teaching Methods	Evaluation Methods
LO 11. To identify sources and understand the methods to determine and obtain social-economic data, collect and analyze relevant information, calculate economic and social indicators.	Lectures, watching videos, work with literary sources, exercises and practice	Oral evaluation, reports, exam
LO12. To be able to use data, provide reasoning, critically evaluate logic and draw conclusions from scientific and analytical texts in economics.	Discussion, practical exercises, practice	Combined evaluation, reports and presentations, exam
LO14. To use regulatory and legal acts regulating professional activity.	Lectures, taking notes, presentation, illustration and explanation, practical classes, discussion	Oral evaluation, colloquium, exam

Title of Discipline / Accounting				
Semester	Duration	Type of Discipline	ECTS Credits	Student Workload
4	120 hrs.	mandatory	4	30 hours of teaching, 90 hours of self-study

Requirements for Participation	Type of examination (oral, written, term paper, etc.)	Methods of teaching and learning (lectures, seminars, etc.)	Discipline Coordinator
Completed disciplines 'Microeconomics', 'Business Economics', 'Finance, Money and Credit'	Exam	Lectures, practical classes	T. Hohol

Learning Outcomes
GC3. Ability to abstract thinking, analysis and synthesis. GC4. Ability to apply knowledge in practical situations.

GC5. Ability to communicate in the state language both orally and in writing.
GC7. Skills in the use of information and communication technologies.
GC8. Ability to search, process and analyze information from various sources.
GC11. Ability to make informed decisions.
GC13. The ability to act socially responsibly and consciously.

SC1. Ability to show knowledge and understanding of the problems of the subject area, the basics of the modern economy at the micro, meso, macro and international levels.
SC2. Ability to carry out professional activities in accordance with applicable regulations and legal acts.
SC7. Ability to use computer technology and data processing software to solve economic problems, analyze information and prepare analytical reports.
SC10. Ability to use modern sources of economic, social, managerial, accounting information for the preparation of official documents and analytical reports.

PLO6. Use professional reasoning to convey information, ideas, problems and ways to solve them to professionals and non-specialists in the field of economic activity.
PLO11. Identify sources and understand the methodology for determining and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.
PLO12. Be able to use data, provide arguments, critically evaluate logic and draw conclusions from scientific and analytical texts on economics.
PLO14. Use regulations and legal acts governing professional activities.
PLO31. Master the skills of oral and written professional communication in state and foreign languages.
PLO36. Ability to present and discuss the results obtained and transfer the acquired knowledge.

Contents

MODULE 1. BASICS OF ACCOUNTING, PREPARATION AND SUBMISSION OF FINANCIAL STATEMENTS

Topic 1. Accounting, its essence and the basics of organization

Topic 2. The subject and method of accounting

Topic 3. Balance sheet

Topic 4. Accounts and double entry

Topic 5. Primary observation, documentation and inventory

MODULE 2. ACCOUNTING OF THE MAIN BUSINESS PROCESSES: SUPPLY, PRODUCTION AND SALES

Topic 6. Supply accounting

Topic 7. Production accounting

Topic 8. Sales accounting

MODULE 3. PREPARATION OF FINANCIAL STATEMENTS AND THEIR ANALYSIS

Topic 9. Financial statements

Topic 10. Analysis of financial statements, evaluation of results of business entities

Exemplary Literature

1. Accounting in Ukraine. Teaching. manual. by R.L. Khomiak. - 3rd ed. - Lviv: National University "Lviv Polytechnic" (Information and Publishing Center "INTELLECT +" of the Institute of Postgraduate Education), "Intellect-West", 2004. - 912 p.

2. Accounting in Ukraine. Fundamentals and practice: textbook. / B.C. Len, V.V. Hlyvenko. - Issue 4. - Ternopil: Textbook - Bogdan, 2012. - 752 p .;
3. Voitenko T. Accounting: official explanations and practical comments. - H .: Factor, 2009. - 240 p.
4. Gracheva R.E. About accounting more humanely. Third edition, revised and supplemented. - Kyiv: Galician contracts. - 2002. - 256 p.
5. Casanova M. Profession "Accountant" / Ed. Ya. Kavtoreva. - 2nd ed., Reworked. and ext. - H .: Factor, 2009. - 224 p.
6. Kondryuk L.V. Financial accounting: Textbook - Kamyanyets-Podilsky: PE "Medobory", 2011. - 320 p.
7. Len V.S. Accounting standards in Ukraine: teaching materials for students. - K.: Centre of educational literature, 2009. - 440p.
8. Len V.S. Financial accounting: textbook. K .: VC "Academy", 2011. - 608 p .;
9. Len V.S., Glivenko V.V. Accounting in the fields of economics: Textbook. - K .: Znannia-Pres, 2005. - 491 p. (Chapter 5. Features of accounting in small businesses).

Academic staff

Name	Academic degree	Position	Qualification / Academic Discipline	Full-time / Part-time	Area of Teaching
Hohol Tetiana Anatoliivna	Doctor of Economic Sciences	Professor at the Department of Accounting, Taxation and Audit	Chernihiv State Institute of Economics and Administration (1998), specialty – Accounting and Audit, qualification – Specialist in Accounting and Audit Doctor of Economic Sciences, 08.00.09 Accounting, Analysis and Audit (by the types of economic activity)	Full-time	Accounting