

ACCOUNTING

COURSE SYLLABUS ABSTRACT of higher education institution

Speciality 1-28 01 02 – Digital Marketing

	STUDY MODE		
	full-time	Part-time	Part-time (shortened program)
Year	3	5	2
Semester	5	9	4
Lectures, hours	50	14	12
Laboratory classes, hours	34	8	8
In-class test (semester, hours)	-	9(2 hours)	4(2 hours)
Exam, semester	5	9	4
Contact hours	84	24	22
Independent study, hours	102	162	164
Total course duration in hours / credit units	186/5		

1. Brief content of the academic discipline: obtaining by students the theoretical knowledge and practical skills of accounting, as well as mastering the methodology of its maintenance: registration of primary documents before reporting.

2. Learning outcomes: the learner must

know: theoretical principles of accounting; system of accounts and double entry; essence of accounting, accounting of financial results and principles of accounting in modern economic conditions; basics of synthetic and analytical accounting at the enterprise; work with legal documents regulating the organization and accounting at enterprises; calculations of taxes and payments and their reflection in various forms of financial (accounting) statements; audit methods

be able to: use the methodology of accounting in the enterprise; to carry out the organization of accounting at the enterprise; use information technologies to automate accounting operations in accounting;

possess: methods of accounting at the enterprise; ways of carrying out accounting operations; audit methods.

3. Competences being formed: be able to apply basic scientific and theoretical knowledge to solve theoretical and practical problems (AC-1), possess systemic and comparative analysis (AC-2), possess research skills (AC-3), be able to work independently (AC-4), possess an interdisciplinary approach to solving problems (AC-6), be able to learn, improve their skills throughout their lives (AC-9), use the basic laws of natural sciences in their professional activities (AC-10), organize their work on a scientific basis, independently evaluate the results of their activities (AC-14), possess the qualities of citizenship (SPC-1), be capable of social interaction (SPC-2), be capable of criticism and self-criticism (SPC-5), develop pricing strategies, price forms and models, discount policies (PC-4), create and /or optimize the system of product distribution channels, networks of intermediaries and / or branded trade (PC-6).

4. Requirements and forms of current and intermediate certification

The module-rating system is used. Intermediate certification: assessment of work in practical classes, tests. Current certification: exam.