

ACCOUNTING

COURSE SYLLABUS ABSTRACT

of higher education institution

Speciality 6-05-0411-02 «Finance and credit»

Profiliation «Banking», «Taxes and taxation»

	STUDY MODE	
	Full-time	Part-time
Year	3	3, 4
Semester	5	6
Lectures, hours	34	8
Practical classes, hours	16	4
Laboratory classes, hours	16	4
In-class test, semester (hours)	-	6 (2 часа)
Course paper, semester	6	7
Exam, semester	5	6
Contact hours	66	18
Independent study, hours	150	198
Total course duration in hours / credit units	216 / 6	

1. Course outline

The concept of accounting, its essence and objective necessity. The subject and method of accounting. The balance sheet, its essence and structure. Billing system and double entry. Classification of accounts and accounting chart of accounts. Documentation of business operations. Accounting registers and accounting forms. Organization of accounting at the enterprise. Accounting of fixed assets. Accounting of fixed assets. Accounting for intangible assets. Accounting of production stocks. Accounting for wages and settlements with staff. Accounting for production costs and calculating the cost of products, works, and services. Accounting for the sale of products, works, and services. Accounting of funds and settlement and credit operations. Accounting for equity, reserves, and financial investments. Accounting for financial results.

2. Course learning outcomes

Upon completion of the course, students will be expected

to know:

- accounting principles;
- billing system and double entry;
- the essence of accounting, accounting of financial results and accounting principles in modern economic conditions;

- fundamentals of synthetic and analytical accounting at the enterprise;

- work with regulatory documents regulating the organization and accounting of enterprises;

- calculations of taxes and payments and their reflection in various forms of financial (accounting) statements;

- audit methods

be able to:

- use the accounting methodology at the enterprise; - to organize accounting at the enterprise; - use information technology to automate accounting operations in accounting;

to possess a skill:

- the use of accounting methods in the company;

- using methods of accounting operations;

- the use of audit methods.

3. Competencies

The names of the competencies being formed
Apply accounting techniques to generate economic indicators, compile primary documents, registers, internal and external accounting statements, and audit accounting/financial statements.
Own accounting technologies, use them to cosupply primary documents, ledgers, internal and external accounting reports.
Master the basics of research, search, analyze and synthesize information

4. Requirements and forms of midcourse evaluation and summative assessment

The module-rating system is used. Current certification – performance of control work. The form of midcourse evaluation are course paper. Intermediate certification is a exam.