ACCOUNTING
COURSE SYLLABUS ABSTRACT
of higher education institution

Speciality 6-05-1042-01 «Transport logistics»
Profilization «Regional transport and logistics systems»

	STUDY MODE	
	Full-time	Part-time (shortened program)
Year	3	3
Semester	5	5
Lectures, hours	34	8
Practical classes, hours	16	4
Labaratory classes, hours	16	4
Pass/fail, semester	5	5
Contact hours	66	16
Independent study, hours	42	92
Total course duration in hours / credit units	108 / 3	

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
Master the basics of research, search, analyze and synthesize information
Solve standard tasks of professional activity based on the use of information and communication technologies
Apply knowledge on accounting, accounting reporting and automation of accounting operations of transport and logistics organizations

4. Requirements and forms of midcourse evaluation and summative assessment

The module-rating system is used. The form of midcourse evaluation are course paper. Intermediate certification is a pass/fail.