

# ACCOUNTING

## COURSE SYLLABUS ABSTRACT

### of higher education institution

**Speciality** 6-05-0311-02 «Economics and Management»  
**Profiling** Economics and management in enterprises of industry, trade and transport

|   | STUDY MODE |                                  |
|---|------------|----------------------------------|
|   | Full-time  | Part-time<br>(shortened program) |
| Year  | 3          | 3                                |
| Semester                                      | 5          | 5                                |
| Lectures, hours                               | 34         | 8                                |
| Practical classes, hours                      | 16         | 4                                |
| Labaratory classes, hours                     | 16         | 4                                |
| Exam, 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   |
|--|
| To draw up primary accounting documents, apply methods for assessing and accounting for assets, equity, liabilities, income and expenses of business activities of public and real sector organizations. |

#### 4. Requirements and forms of midcourse evaluation and summative assessment

The module-rating system is used. Current certification – performance of control work. Intermediate certification is a exam.