



Syllabus of the educational discipline

«Accounting»

Specialty	075 "Marketing"
Educational program	Marketing
Level of education	Bachelor
Discipline status	Base
Teaching language	English
Course / semester	2 course, 4 semester
Number of credits ECTS	4
Distribution by types of trainings and hours of study	Lectures – 10 hours. Practical training – 14 hours. Laboratory studies – 16 hours. Independent training – 80 hours.
Form of final assessment	Pass/Fail assessment
Department	Accounting and Business Consulting Department Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 229 +38(057) 702-18-30, (additional 3-37) department website: http://kafacco.hneu.edu.ua
Teacher (-s)	Svtlana Labunska, Dr.Sc(Econ), prof
Teacher's contacts	e-mail: svetlana.lab@gmail.com
Days of the classes	Lectures: <u>according to the current class schedule</u> Practical training: <u>according to the current class schedule</u>
Consultations	At the Accounting and Business Consulting Department: full-time (according to the schedule of consultations) and individual (chat in PNS)
The purpose of the discipline is formation of the system of knowledge on accounting theory and practice at Ukrainian and international companies	
Prerequisites for learning The theoretical base of the discipline "Accounting" are educational disciplines "Higher Mathematics", "Behavioral Economics" and "Economy of an enterprise". The discipline is studied in connection with disciplines "Business analysis", "Commercial law" and focuses on the achievement of the synthesis of theory and practice that promotes students to master certain skills.	
Content of the educational discipline Content module 1 The Fundamentals of Accounting Theme 1. Principles, subject, objects, and methods of accounting. Balance sheet. Theme 2. Accounting Accounts and Double-Entry Bookkeeping Theme 3. Accounting for fixed assets. Theme 4. Accounting for inventory and cost of goods sold Theme 5. Bank reconciliation, cash and receivables. Theme 6. Accounting for Liabilities and equity of the enterprise. Theme 7. Accounting for production costs and business processes. Accounting for income and financial results. Theme 8. Financial statements and its analysis	
Material and technical support (software) of the discipline device: multimedia projector	



Course page on the Moodle platform
(personal training system)

<https://pns.hneu.edu.ua/course/view.php?id=12815>

Assessment system of learning outcomes

The final grade in the discipline is determined in accordance with the Regulation «On the procedure for assessing the learning outcomes of students on the accumulative point-rating system» KhNEU. S. Kuznets. During the semester, a student can get a maximum of 100 points. The minimum number of points for successful passing is 60. The current control in the course " International accounting and reporting standards " is carried out in the following forms: active work in the practical training, express survey, testing, modular control works.

More detailed information on assessment is given in the technological card of the discipline

Discipline policies

Teaching discipline is based on the principles of academic integrity - a set of ethical principles and statutory rules that should guide participants in the educational process during training, teaching and conducting scientific (creative) activities to ensure confidence in learning outcomes and / or scientific (creative) achievements.

Violations of academic integrity are: academic plagiarism, self-plagiarism, fabrication, falsification, write-off, deception, bribery, biased evaluation. For violation of academic integrity, students may be re-assessed. If the task is completed later than the deadline without good reason, it is not accepted for assessment.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan)of the educational discipline