



Syllabus of the educational discipline
«International accounting»

Specialty	292 "International business"
Educational program	292.010 "International business"
Level of education	Bachelor
Discipline status	Base
Teaching language	selective
Course / semester	2 course, 4 semester
Number of credits ECTS	5
Distribution by types of trainings and hours of study	Lectures – 30 hours. Practical studies (seminars) – 30 hours. Laboratory studies – 0 hours. Independent training – 90 hours.
Form of final assessment	Pass
Department	of Accounting and Business Consulting, Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 208 +38(057) 702-18-30, http://kafacco.hneu.edu.ua
Teacher (-s)	Prokopishyna Olena Viktorivna, PhD, docent
Teacher's contacts	Olena.Prokopishyna@hneu.net
Days of the classes	
Consultations	Thursdays, 6 th double lesson – on-line, by agreement on the initiative of a student; individual
The purpose of the discipline is formation of the system of knowledge on accounting theory and practice at international companies	
Prerequisites for learning The theoretical base of the discipline "Accounting" are educational disciplines "Management", "Fundamentals of foreign economic activity". The discipline is studied in connection with discipline "Analysis of international markets" 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 Information Processing for International Business Theme 1. The Principles of Accounting Information Processing Theme 2. Organization of Information system for International Business Content module 2. Accounting Information Processing of key foreign transactions Theme 3. Methodological and regulatory framework of accounting and financial reporting for foreign transactions Theme 4. Accounting Information Processing for export and import transactions Theme 5. Accounting information processing for management of foreign cash, investments and loans	
Material and technical support (software) of the discipline (за необхідності)	
Course page on the Moodle platform (personal training system)	https://pns.hneu.edu.ua/course/view.php?id=6486 Work plan (technological card), Syllabus of the discipline, lectures, practical tasks and tasks for independent training, links to zoom-conferences for remote lectures and practical classes, consultations
Recommended literature Main	



Accounting / ed. by A. Ormiston. – 2-nd ed. – Guilford : Dushkin; McGraw-Hill, 2000 – 230 p.
 Accounting and Reporting. Guidelines for independent training for Bachelor's (first) degree students of speciality 292 "International Economic Relations" [Electronic resource] [Tekm] / compil. by O. Prokopishyna; Simon Kuznets Kharkiv national university of economics. – Kharkiv : S. Kuznets KhNUE, 2019 – 33 p.
 Study guide for use with "Introduction to financial Accounting" Danos's P.P. & Imhoff's E.A. – Burr Ridge : Irwin, 1994 – 236 p.

Additional

European Court of Auditors [Tekm] : annual activity report for 2008. – Luxembourg : European Commission, 2009 – 52 p.
 Instructions on the application of the Chart of Accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations № 291 dated 30.11.1999 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.
 Methodical recommendations on the use of accounting registers, approved by the order of the Ministry of Finance of Ukraine dated 29.12.2000 № 356 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.
 National accounting regulations (standards) - Electronic resource. - Access mode: <http://zakon5.rada.gov.ua>

Assessment system of learning outcomes

The final grade in the discipline is determined in accordance with the Temporary 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.

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

Accumulation of rating points in the discipline (example)

Types of training	Max points
Lecture	15
Practical training	15
Tasks by themes	50
...	
Written Test	
Colloquium	
Essay	20
Exam (if available)	
Max points	100

Transference of Simon Kuznets KHNU Characteristic of Students' Progress into the System of the ECTS Scale

Total score on a 100-point scale	ECTS assessment scale	Assessment on the national scale	
		for exam, differentiated test, course project (work), practice, training	for pass
90 – 100	A	excellent	pass
82 – 89	B	good	
74 – 81	C	satisfactory	
64 – 73	D		not pass
60 – 63	E		
35 – 59	FX	unsatisfactory	
1 – 34	F		

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 <https://pns.hneu.edu.ua/course/view.php?id=6486>

Syllabus approved at the meeting of the Department of «Accounting and Business Consulting».
Protocol № 2 from September, 14, 2020