



Syllabus of the training course «International accounting standards»

Specialty	073 "Management"
Educational program	073.040 "Business administration"
Level of education	Bachelor
Discipline status	Base
Teaching language	English
Course / semester	3 course, 6 semester
Number of credits ECTS	3
Distribution by types of trainings and hours of study	Lectures – 10 hours. Laboratory studies – 26 hours. Independent training – 54 hours.
Form of final assessment	Pass
Department	of Accounting and Business Consulting, Kharkiv, 61166, 9a Nauki Ave., 1st building of S. Kuznets KhNUE, r. 303 http://kafacco.hneu.edu.ua
Teacher (-s)	Prokopishyna Olena Viktorivna, PhD, docent
Teacher's contacts	Olena.Prokopishyna@hneu.net
Days of the classes	Tuesdays, 2 ^d double lesson - practical training; Thursdays, 2 ^d double lesson - lecture, 4 th double lesson – practical training; Fridays, 3 ^d double lesson - practical training
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 Ukrainian and international companies	
Prerequisites for learning The theoretical base of the discipline "Accounting" are educational disciplines "Management" 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 and Reporting Theme 1. The Role of Accounting as an Information System Theme 2. Measurement and Disclosure of Assets Theme 3. Measurement and Disclosure of Liabilities Theme 4. Accounting for Liabilities and Equity Theme 5. Accounting for income and financial results Theme 6. Financial statements and its analysis	
Material and technical support (software) of the discipline -	
Course page on the Moodle platform (personal training system)	https://pns.hneu.edu.ua/course/view.php?id=2254 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
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

Types of training	Max points
Lecture	10
Laboratory training	35
Tasks by themes	15
Essay	20
Final Test	20
Max points	100

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 (link). <https://pns.hneu.edu.ua/course/view.php?id=2254>

Syllabus approved at the meeting of the Department of «Accounting and Business Consulting».

Protocol № 12 from June, 10, 2021