



ACCOUNTING

Working program of basic discipline (Silabus)

Requisites of the academic discipline

Level of higher education	<i>First (bachelor's)</i>
Branch of knowledge	<i>05 Social and Behavioural Sciences</i>
Specialty	<i>051 Economics</i>
Educational program	<i>International Economics</i>
Discipline status	<i>Mandatory discipline</i>
Form of study	<i>full-time / day</i>
Year of preparation, semester	<i>III course (autumn semester)</i>
The scope of discipline	<i>4,5 ECTS credits / 135 hours</i>
Semester control / Control measures	<i>Exam, Modular Test Work, Calculation Work</i>
Lessons schedule	<i>According to the schedule on the site http://rozklad.kpi.ua/</i>
Language of instruction	<i>English</i>
Information about course leader / teachers	<i>Lecturer: PhD in Economics, Associate Professor, Department of International Economics, Skorobogatova Natalia, nskorobogatova@ukr.net Practical: PhD in Economics, Associate Professor, Department of International Economics, Skorobogatova Natalia, nskorobogatova@ukr.net</i>
Course placement	<i>Google classroom, Moodle</i>

Curriculum of the discipline

1. Description of the discipline, purpose, subject of study and learning outcomes

Discipline "Accounting" lays the foundation for the implementation by a specialist of accounting for the economic activities of the enterprise. The study of the discipline contributes to the formation of a systemic perception by future specialists of the specialty 051 "Economics", the educational program "International Economics".

The purpose of the discipline is to develop students' abilities for a comprehensive understanding of the essence of the accounting process of economic activity of enterprises of various forms of ownership; analyse specific economic situations and solve practical problems related to the accounting of assets, capital and liabilities of the enterprise and affecting the adoption of strategic and managerial decisions by the subjects; aggregate information by drawing up forms of financial statements of the enterprise, determine the financial results and state of the enterprise, interpreting the results obtained.

When studying an academic discipline, students:

- will gain theoretical knowledge on the content of the main categories and measures of accounting, the essence of assets, capital and liabilities of the enterprise;*
- will gain skills in applying the methodology for accounting for assets, capital and liabilities of an enterprise, its income, expenses, determination of financial results;*
- acquire knowledge about the peculiarities of organizing the accounting process at domestic enterprises and consolidate this with practical skills;*

- will acquire skills in applying accounting methods and procedures related to the collection, analysis, systematization and preservation of accounting information;
- will gain knowledge about the peculiarities of the legal regulation of economic relations arising between business entities;
- acquire the skills to work in a team when solving situational problems in practical classes;
- master the skills to determine the amount of income received by the enterprise and the expenses incurred by it during the reporting period, the determination of the cost of goods sold (goods, works, services) and the financial result;
- master the skills of calculating wages, vacation pay, sick leave and other payments to employees, the methodology of their taxation;
- will gain skills in accounting for stocks, cash, fixed assets, debts, enterprise capital;
- will master the method of drawing up and analysing the forms of financial statements of the enterprise for making further management and strategic decisions.

2. Prerequisites and postrequisites of the discipline (place in the structural and logical scheme of education according to the relevant educational program)

Necessary skills for studying the discipline: possession of text editors, the ability to calculate and explain the main economic indicators, the necessary skills of independent search work on the Internet.

The main prerequisite for studying the discipline is the study of the disciplines "Economic theory", "Enterprise Economics", "Microeconomics", "Macroeconomics".

The discipline "Accounting" provides the foundation for further study of modules such as "Fundamentals of Entrepreneurship", "Tax System", and also serves as a means of forming students' systematic understanding of the accounting aspect of the functioning of the enterprise, which will contribute to a more balanced and reasonable implementation of the analytical part of the thesis.

3. Content of the academic discipline

The main sections and topics that will be considered in the process of studying the course:

Section 1. Accounting theory

Topic 1.1. General characteristics of accounting, its subject and method.

Topic 1.2. Balance sheet.

Topic 1.3. Accounting accounts and double entry.

Topic 1.4. Valuation and calculation.

Topic 1.5. Documentation and inventory, equipment and forms of accounting.

Section 2. Accounting for assets, equity and liabilities

Topic 2.1. Accounting for fixed assets.

Topic 2.2. Inventory accounting.

Topic 2.3. Accounting for cash and receivables.

Topic 2.4. Accounting for financial investments.

Topic 2.5. Equity accounting.

Topic 2.6. Accounting for liabilities.

Topic 2.7. Accounting for labour, remuneration and social insurance of personnel.

Section 3. Accounting for expenses, income, financial results and financial reporting

Topic 3.1. Accounting for the costs of the enterprise.

Topic 3.2. Accounting for income and financial results.

Topic 3.3. Financial statements.

4. Training materials and resources

Basic literature:

1. Скоробогатова Н. Є. Бухгалтерський облік : навч. посіб. Київ: КПІ ім. Ігоря сікорського, вид-во "Політехніка", 2017. 248 с.
2. Скоробогатова Н.Є. Бухгалтерський облік : конспект лекцій для студентів напрямів підготовки б.030503 «Міжнародна економіка», б.030502 «Економічна кібернетика» / Н. Є. Скоробогатова. — К. : НТУУ «КПІ», 2015. — 117 с.
3. Голов С. Ф., Костюченко В. М. Бухгалтерський облік за міжнародними стандартами: приклади та коментарі: практичний посібник. — К.: Лібра, 2004. — 840 с. ISBN 966-7035-43-3
4. Ткаченко Н. М. Бухгалтерський фінансовий облік, оподаткування і звітність: підручник. — 3-тє вид. Допов. і перероб. — К.: Алерта, 2008. — 926 с. ISBN 978- 966-8533-92-1
5. Лишиленко О. В. Бухгалтерський облік: підручник. — 2-ге вид., перероб. і доп. — К.: Центр навчальної літератури, 2006. — 659с. ISBN 966-364-286-6
6. Кім Г., Сопко В.В., Кім С.Г. Бухгалтерський облік: первинні документи та порядок їх заповнення: навчальний посібник. — К: Центр навчальної літератури, 2004. — 440 с. ISBN 966-8568-42-7
7. Загородній А. Г. Бухгалтерський облік. Основи теорії та практики: підручник / А.Г. Загородній, Г.О. Партин, Л.М. Пилипенко. — К. : Знання, 2009. — 422с.
8. Григорова З.В. Основи бухгалтерського обліку : навч. посіб. / З.В. Григорова, Л.А. Андросюк. — К.: НТУУ «КПІ», 2012. — 168с.
9. Азаренкова Г. М. Бухгалтерський облік : навч. посіб. для самост. вивчення дисципліни / Г. М. Азаренкова, Н. М. Самородова. — К.: Знання, 2004. — 415с.
10. Скоробогатова Н. Є. Бухгалтерський облік. Розрахункова робота [Електронний ресурс] : навч. посіб. для студентів спеціальності 051 «Економіка» / Н. Є. Скоробогатова ; КПІ ім. Ігоря Сікорського. — Електронні текстові дані (1 файл: 821,57 Кбайт). — Київ : КПІ ім. Ігоря Сікорського, 2020. — 53 с. — Назва з екрана. <https://ela.kpi.ua/>

Additional literature:

1. Бутинець Ф. Ф. Бухгалтерський фінансовий облік : підруч. для студ. вищ. навч. закл. / Ф. Ф. Бутинець, О. С. Бородкін, А. М. Герасимович, Г. Г. Кірейцев, М. В. Кужельний, Ю. І. Осадчий, П. Т. Саблук, Н. Г. Виговська, С. В. Івахненко, Л. П. Кулаковська; ред.: Ф. Ф. Бутинець; Житомир. інж.-технол. ін-т. — 3-тє вид., переробл. і доп. - Житомир : ПП "Рута", 2001. - 672 с.
2. Величко О. Г. Бухгалтерський облік і фінансова звітність в Україні : навч.-практ. посіб. / О. Г. Величко, С. Ф. Голов, Л. А. Голубева, О. М. Губачова, С. Я. Зубілевич, В. М. Костюченко, І. Ю. Кравченко, Д. А. Леонов, Г. А. Ямборко; ред.: С. Ф. Голов; Федер. проф. бухгалтерів і аудиторів України. - Д. : ТОВ "Баланс-Клуб", 2000. - 768 с.
3. Дергачова В. В. Облік у зарубіжних країнах : навч. посіб. / В. В. Дергачова, Н. Є. Скоробогатова, Л. М. Шик; Нац. техн. ун-т України "Київ. політехн. ін-т". - К., 2011. - 257 с.
4. Сопко В. В. Бухгалтерський облік : навч. посіб. / В. В. Сопко; Київ. нац. екон. ун-т. - 3-тє вид., переробл. і доп. - К., 2000. - 578 с.
5. Чебанова Н. В. Бухгалтерський облік на підприємствах залізничного комплексу : навч. посіб. для студентів ВНЗ / Н. В. Чебанова, Т. І. Єфіменко, О. Г. Кірдіна, В. Ф. Мінка, В. М. Орлова; Укр. держ. акад. залізн. трансп. - Харків : УкрДАЗТ, 2014. - 508 с.
6. Шик Л. М. , Скоробогатова Н. Є. Управлінський облік : навч. посіб. / в двох частинах. — Запоріжжя: ЗНУ, 2010. — Частина 1. — 96 с.
7. Шик Л. М. , Скоробогатова Н. Є. Управлінський облік : навч. посіб. / в двох частинах. — Запоріжжя: ЗНУ, 2010. — Частина 2. — 110 с.

Information resources:

1. Information base of the State Commission on Securities and Stock Market: smida.gov.ua.

2. Official website of the State Statistics Service of Ukraine: www.ukrstat.gov.ua.
3. Official website of the European Statistical Agency: epp.eurostat.ec.europa.eu.
4. Official site of the Main Department of Statistics in Kyiv: www.gorstat.kiev.ua.
5. Official website of the Ministry of Finance of Ukraine: www.minfin.gov.ua
6. Tax Code of Ukraine of December 2, 2010 № 2755-VI
7. Accounting Regulations (Standards) 1 - 34, National Accounting Regulations (Standards), International Financial Reporting Standards
8. Methods, rules, regulations, instructions approved by the Cabinet of Ministers, the NBU and the Ministry of Finance of Ukraine.

Educational content

5. Methods of mastering the discipline (educational component)

The discipline covers 36 hours of lectures and 36 hours of seminars, as well as the implementation of modular test work.

Practical lessons in the discipline are conducted with the aim of consolidating the theoretical provisions of the academic discipline and the acquisition by students of skills and experience in using the methodology for accounting for economic assets of the enterprise and the sources of their education, determining income, expenses and financial results, summing accounting procedures by drawing up and analysing the forms of financial statements of the enterprise. Based on the distribution of time for the study of the discipline, 18 practical lessons are recommended (considering the time for modular test work).

Learning outcomes, control activities and deadlines are announced to students in the first lesson.

No	Learning outcomes	Methods	Control measure	Deadline
1.	Know the accounting methodology for the reflection of assets, capital, liabilities, income, expenses, financial results of the enterprise	solving practical problems and cases; slide show, presentations.	Tasks, tests	1-16th weeks
2.	Know the main regulatory legal acts and provisions of the legislation in the field of accounting and taxation	method of problem situations; work with educational literature, text.	Tasks, tests	3-17th weeks
3.	Know the methodology for the preparation and analysis of financial statements	method of retrospection (recall); educational dispute; solving practical problems, cases.	Tasks, tests	16-18th weeks

No	Topics of lectures and practical classes
1	General characteristics of accounting, its subject and method. Business accounting and its types. The subject of accounting, its subjects. Classification of household assets and sources of their financing. Accounting method.
2	Balance sheet.

	The concept of balance, its meaning and use in management. Building a balance. Assets and liabilities. The composition of economic assets (property) and sources of formation of economic assets of the enterprise. Four types of changes in the balance sheet influenced by business transactions.
3	Accounting accounts and double entry. The concept of accounts. Building accounts. Active and passive accounts. Account entry rules. Synthetic and analytical accounts. Classification of accounts. Chart of accounts of accounting. Double entry, its essence and reference value. Correspondence of invoices. The procedure for drawing up accounting entries. The relationship between balance sheet items and accounting accounts. Turnover lists, their construction and control value.
4	Valuation and calculation. Cost measurement - valuation and calculation. The concept of evaluating accounting objects. The actual cost of the produced economic fact. The choice of assessment methodology. Costing is a kind of valuation. Costing objects. Calculation methods.
5	Documentation and inventory, equipment and forms of accounting. Definition of the primary document. Classification of documents, their structure, assembly requirements. Documentation as part of the accounting method. Organization of document flow. Ways to correct errors in accounting. The essence and significance of the inventory. Types of inventory. Accounting registration technique. The concept of the form of accounting. Characteristics of accounting forms. The concept of the accounting cycle of the enterprise. The essence and significance of the accounting policy of the enterprise.
6-7	Accounting for fixed assets. Concept and composition of fixed assets. The concept of fixed assets, their assessment. Accounting for the movement of fixed assets. Accounting for depreciation (depreciation) of fixed assets. Concept and accounting of other non-current assets. Accounting for intangible assets.
8-9	Inventory accounting. The concept and valuation of stocks. Inventory accounting. The concept and accounting of revolving low-value and perishable items. Accounting for finished products. The concept and classification of goods. Documentation of business transactions related to the movement of goods. Organization of synthetic accounting of goods movement.
10-11	Accounting for cash and receivables. Accounting for cash transactions and transactions with other cash. Accounting for bank accounts. Accounting for payments to buyers and customers, with different debtors. Accounting for doubtful debt reserves.
12	Accounting for financial investments. Long-term and current financial investments: concept and evaluation. Accounting for short-term and long-term financial investments.
13	Accounting for equity. The concept of equity and its components. Accounting for authorized capital. Accounting for share capital. Accounting for additional and reserve capital. Accounting for future expenses and payments.
14	Accounting for liabilities. The concept and classification of liabilities. Accounting for long-term liabilities. The concept of current liabilities. Accounting for accounts payable for goods (works, services).
15	Accounting for labour, its payment and social insurance of staff. Concepts, types of wages. Forms of remuneration. Types of deductions from wages. Accounting for payroll. Accounting for insurance payments.
16	Accounting for the costs of the enterprise. The concept and classification of production costs. Formation and accounting of the cost of goods sold (goods, works, services). Accounting for overhead costs. Accounting for administrative costs. Accounting for sales costs. Accounting for other operating expenses.

	Accounting for the costs of other ordinary activities. Accounting for costs from emergencies.
17	Accounting for income and financial results. The concept, classification and evaluation of income. Accounting for income from ordinary activities. Accounting for income from emergencies. The concept of financial results and the order of their formation. Accounting for financial results from ordinary activities and extraordinary events.
18	Financial Statements. The value of financial reporting and the use of its data in management. General requirements for financial reporting. Composition and forms of financial reporting. The procedure for submitting financial statements. Content and procedure for preparing financial statements.

6. Independent student work

The student's independent work includes such components as preparation for current surveys, preparation for practical exercises, preparation for modular test work, preparation for individual work.

No	Topics and questions
1	Adaptation of accounting procedures in modern economic conditions. The relationship between tax and accounting. Essential characteristics of the term "accounting". The history of the emergence of accounting.
2	National regulation (standard) of accounting 1 "General requirements for financial reporting". Features of the balance sheet structure in foreign countries. Economic and legal characteristics of liabilities as investments, contributions, etc. into entrepreneurial activity
3	Instructions for the use of the Chart of Accounts for accounting assets, capital, liabilities and business operations of enterprises and organizations. Describe off-balance sheet accounts.
4	The use of estimates in management accounting.
5	Methodical recommendations for the accounting policy of the enterprise. Accounting Standard 6 "Correction of errors and changes in financial statements". Definition of accounting registers. Types of registers. Terms and conditions of storage of accounting documents
6	Accounting standard 7 "Fixed assets". Accounting Standard 8 "Intangible assets". Features of the classification of non-current assets in tax accounting.
7	Accounting Standard 9 "Inventories". Organization of analytical accounting of the movement of goods.
8	Accounting Standard 10 "Accounts Receivable". Accounting Standard 21 The Effects of Changes in Foreign Exchange Rates Accounting for Deferred Expenses.
9	Classification of financial investments. Accounting standard 12 "Financial investments"
10	Organizational procedures for the creation and registration of authorized capital.
11	Accounting Standard 11 "Liabilities". Accounting for overdue accounts payable.
12	Accounting for salary indexation
13	Classification of costs in management accounting. Accounting Standard 16 "Expenses".
14	Classification of income in tax accounting. Accounting Standard 15 Income. Accounting Standard 17 Income Tax. Accounting Standard "Tax Differences".
15	Methodical recommendations for filling out financial reporting forms. National regulation (standard) of accounting 2 "Consolidated financial statements". Accounting standard 25 "Financial report of a small business entity. Use of financial reporting data for making management decisions.
16	Individual work

7. Policy of academic discipline (educational component)

Attending classes. Attendance at lectures, practical classes, as well as absence from them, is not evaluated. However, students are encouraged to attend classes because they teach theoretical material and develop the skills needed to complete a semester individual assignment. The grading system is focused on obtaining points for student activity, as well as performing tasks that are able to develop practical skills and abilities.

Control measures missed. Each student has the right to work out missed for a good reason (hospital, mobility, etc.) classes through independent work. More details at the link: <https://kpi.ua/files/n3277.pdf>. The task, which is submitted for inspection in violation of the deadline, is evaluated considering the penalty points.

In case of omission for a good reason of the lesson at which the control event took place,

- testing can be written another day on an individual schedule;
- tasks for practical classes are performed remotely, stored on google disk.

Procedure for appealing the results of evaluation control measures. The student can raise any issue related to the control procedure and expect it to be considered according to predefined procedures. Students have the right to challenge the results of control measures, explaining which criterion they do not agree with according to the assessment.

Calendar control is carried out in order to improve the quality of student learning and monitor student compliance with syllabus requirements.

Criterion		First calendar control	Second calendar control
Calendar control period		week 8	week 14
Conditions for obtaining a positive assessment	Current rating	≥ 20 points	≥ 40 points

Academic integrity. The policy and principles of academic integrity are defined in Section 3 of the Code of Honor of the National Technical University of Ukraine "Igor Sikorsky Kyiv Polytechnic Institute". Read more: <https://kpi.ua/code>.

Norms of ethical behaviour. Norms of ethical behaviour of students and employees are defined in Section 2 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: <https://kpi.ua/code>.

Procedure for appealing the results of control measures. Students have the opportunity to raise any issue related to the control procedure and expect it to be addressed according to predefined procedures. The student has the right to appeal the results of the control measure according to the approved provision on appeals in the National Technical University of Ukraine "Igor Sikorsky Kyiv Polytechnic Institute" (approved by the order №NON/128/2021 from 20.05.2021) - <https://osvita.kpi.ua/index.php/node/182>

Inclusive education. Acquisition of knowledge and skills during the study of the discipline may be available to most people with special educational needs, except for students with severe visual impairments who do not allow to perform tasks using personal computers, laptops and / or other technical means.

Learning a foreign language. During the assignments, students may be encouraged to refer to English-language sources.

There is a possibility of conducting lectures and practical classes in English, which will help to master the professional terminology of the original language. The number and schedule of English classes are agreed by the teacher with students at the beginning of the semester.

Extracurricular activities. Participation in conferences, forums, round tables, etc. is envisaged within the study of the discipline.

Assignment of incentive and penalty points. According to the Regulations on the system of assessment of learning outcomes, the sum of all incentive or penalty points may not exceed 10% of the rating scale.

Incentive points		Penalty points	
Criterion	Weight score	Criterion	Weight score
Writing articles, participation in the competition of student research papers (on the subject of the discipline)	5	Violation of deadlines for practical tasks (for each work)	-1
Participation in international, all-Ukrainian and / or other events and / or competitions (on the subject of academic discipline)	5	Violation of deadlines for individual work	-1 point for each day

Preparation for practical classes and control activities is carried out during the independent work of students with the possibility of consulting with the teacher at a certain time of consultation or by e-mail (e-mail, messengers).

8. Monitor and evaluate the system of evaluation of learning outcomes (Rating System of Evaluation)

Semester certification is conducted in the form of an exam. A 100-point rating system and a university scale are used to assess learning outcomes.

Current control: participation in practical classes, reports, modular control work, individual work.

Calendar control: conducted twice a semester as a monitoring of the current state of compliance with the requirements of the syllabus.

Semester control: exam

Conditions for admission to the semester control: If the semester rating is more than 40 points, the student may be admitted to the exam.

Modular control work contains complex questions of test, calculation or open (question that requires a detailed text answer) type, which are evaluated in two points. For the correct answer to the question the student receives 2 points, incorrect - 0 points.

No	Control measure	%	Weight score	Number	Total
1.	Performing tasks and solving problems in practical classes	40%	5	8	40*
2.	Modular control work	10%	10	1	10
3.	Individual task	10%	10	1	10
4.	Exam	40%	40	1	40
	Total				100

* Weight 40 points cover participation in practical classes. Active participation in each lesson is estimated at 5 points, inactive participation, incorrect answers and comments that indicate the unpreparedness of the student for the lesson, reduce the score for work in the practical lesson to 2-3 points.

Individual task: a description of the individual task is given in the guidelines Skorobogatova NE Accounting. Calculation work [Electronic resource]: textbook for students majoring in 051 "Economics" / NE Skorobogatova; Igor Sikorsky KPI. - Electronic text data (1 file: 821.57 Kbytes). - Kyiv: Igor Sikorsky KPI, 2020. - 53 p. - Name from the screen. <https://ela.kpi.ua/>. It is estimated at 10 points: correctness of the made accounting entries of 4 points, correctness of the made calculations - 4 points, the made forms of the financial reporting - 1 point, observance of requirements to registration of work - 1 point.

Table of translation of rating points to grades on a university scale:

<i>Number points</i>	<i>Assessment on the university scale</i>
100-95	Perfectly / Відмінно
94-85	Very good / Дуже добре
84-75	Good / Добре
74-65	Satisfactorily / Задовільно
64-60	Enough / Достатньо
Less 60	Unsatisfactorily / Незадовільно
Admission conditions are not met	Not allowed / Не допущено

9. Additional information on the discipline (educational component)

Semester control takes the form of writing an exam paper.

List of questions to prepare for the exam:

- 1. Business accounting and its types.*
- 2. The subject of accounting, its subjects.*
- 3. Classification of economic assets and sources of their financing.*
- 4. Describe the method of accounting.*
- 5. Describe the structure and content of the balance sheet*
- 6. Describe the types of changes in the balance sheet*
- 7. To disclose the purpose and structure of accounting accounts*
- 8. Double entry in accounting*
- 9. Synthetic and analytical accounts of accounting*
- 10. Classification of accounting accounts*
- 11. Chart of accounts*
- 12. Valuation as a system of cost measurement*
- 13. Calculation in the accounting system*
- 14. Documentation as a way of primary reflection of objects of accounting*
- 15. Classification of documents for use in accounting*
- 16. Procedure for acceptance, verification and processing of documents*
- 17. Inventory, its types and reflection of results*
- 18. The concept of accounting registers and their classification*
- 19. Forms of accounting*
- 20. Evaluation and classification of fixed assets*
- 21. Accounting for fixed assets*
- 22. Accrual and accounting for depreciation of fixed assets*
- 23. Accounting for the cost of improvement and maintenance of fixed assets*
- 24. Accounting for the disposal of fixed assets*
- 25. Accounting for financial and operating leases*
- 26. Intangible assets: criteria for their recognition, classification and measurement*
- 27. The concept and valuation of stocks*
- 28. Accounting for inventories*
- 29. Accounting for low-value and perishable items*
- 30. Accounting for production (balances of work in progress)*
- 31. Accounting for finished products.*
- 32. Accounting for semi-finished products*
- 33. Accounting for goods*
- 34. Accounting for cash in bank accounts*
- 35. Accounting for non-cash payments in their various forms*
- 36. Accounting for cash transactions*
- 37. Characteristics and types of receivables*

38. *Accounting for payments to customers*
39. *Accounting for the accrual and use of the provision for doubtful debts*
40. *Accounting for settlements with accountable persons*
41. *Accounting for future expenses*
42. *Financial investments and the basic principles of their evaluation and accounting*
43. *Accounting for investments that certify the relationship of the loan*
44. *Accounting for investments that certify the ownership of a share in the property of enterprises*
45. *Equity, recognition criteria and types*
46. *Accounting for the formation of authorized capital*
47. *Accounting for additional capital*
48. *Accounting for reserve capital*
49. *Accounting for retained earnings (uncovered losses).*
50. *Accounting for the use of profit for the reporting year*
51. *Accounting for unpaid and withdrawn capital*
52. *Accounting for share capital*
53. *Accounting for future expenses and payments*
54. *The nature and classification of liabilities*
55. *Accounting for long-term liabilities*
56. *Accounting for payments to suppliers and contractors*
57. *Accounting for short-term loans*
58. *Accounting for settlements with the budget*
59. *Accounting for bills*
60. *The concept, types and forms of remuneration.*
61. *Accounting for payroll*
62. *Accrual and accounting of hospital*
63. *Accrual and accounting of leave*
64. *Costs of the enterprise, recognition criteria, classification*
65. *Accounting for costs by elements and activities*
67. *The concept, classification and evaluation of income.*
68. *Accounting for income from operating and other operating activities*
69. *Accounting for income from other ordinary activities*
70. *Accounting for income from emergencies*
71. *Accounting for income from financial transactions*
72. *The procedure for determining the financial results of the enterprise by type of activity*
73. *The essence and purpose of reporting, the basic requirements and principles of its construction*
74. *Composition and elements of financial statements, the procedure for its preparation and submission*
75. *Purpose, structure and technique of preparation of the Balance Sheet (form 1 of the financial statements)*
76. *Purpose, structure and technique of the Income Statement*
77. *Purpose, structure, methods and techniques of preparation of the Statement of cash flows*
78. *Purpose, structure, methodology and technique of preparation of the Statement of equity*
79. *Notes to the annual financial statements*

Strategies for active and collective learning are used, which are determined by the following methods and technologies:

- 1) *methods of problem-based learning (problem-based presentation, part-search (heuristic conversation) and research method);*
- 2) *personality-oriented (developmental) technologies based on active forms and methods of learning ("brainstorming", "situation analysis", business and simulation games, discussion, express conference, educational debates, round table, case technology, project technology, etc.);*
- 3) *information and communication technologies that provide problem-solving nature of the learning process and activation of independent work of students (electronic presentations for lectures, use of*

audio, video support of classes, in particular, analysis of YouTube network service on the availability and quality of training videos on financial analysis).

Work program of the discipline (syllabus):

Compiled by PhD in Economics, Associate Professor, Department of International Economics, Skorobogatova Natalia

Approved by the Department of International Economics (protocol № 11 of 26.05.2021)

Approved by the Methodical Commission of the Faculty of Management and Marketing (protocol № 10 from 15.06.2021)