



ACCOUNTING IN FOREIGN COUNTRIES

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>Selective discipline</i>
Form of study	<i>full-time / day</i>
Year of preparation, semester	<i>III course (spring semester)</i>
The scope of discipline	<i>4 ECTS credits / 120 hours</i>
Semester control / Control measures	<i>Final test, 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

The discipline "Accounting in foreign countries" lays the foundation for the implementation by a specialist of accounting for the economic activities of a foreign enterprise. The study of the credit module contributes to the formation of a systemic perception by future specialists of specialty 051 "Economics", specialization "International Economics" of internal and external economic relations in relation to the enterprise arising in the process of formation, distribution and use of assets, liabilities, capital.

***The purpose** of the discipline is to develop students' abilities to comprehensively understand the essence of the accounting process of economic activities of enterprises of various forms of ownership, taking into account the norms of international accounting standards and the peculiarities of the accounting process in different countries; analyse specific economic situations and solve practical problems related to the accounting of assets, capital and liabilities of a foreign enterprise and affecting the adoption of strategic and managerial decisions by subjects; aggregate information, drawing up the 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, applicants for higher education will receive:

knowledge:

- the content of the main categories and measures of accounting;*
- the essence of the assets, capital and liabilities of the enterprise;*

- methodology for accounting for assets, capital and liabilities, in accordance with international accounting standards;
- features of the organization of the accounting process at foreign enterprises;
- the essence of accounting methods and procedures related to the collection, analysis, systematization and storage of accounting information, considering the legislation of foreign countries;
- methodology for drawing up and analysing forms of financial statements of an enterprise in accordance with international accounting standards and considering the peculiarities of certain countries;
- features of the legal regulation of international economic relations arising between business entities;
- the basics of the methodology of taxation of income of legal entities and individuals in foreign countries.

skills:

- collect primary accounting data;
- draw up primary documents confirming the fact of a business transaction;
- to register primary accounting data in accounting registers;
- draw up accounting entries, considering the peculiarities of accounting procedures in foreign countries;
- to carry out an inventory and reflect its results in accounting;
- determine the amount of income received by the enterprise and expenses incurred by it during the reporting period in accordance with international accounting standards;
- draw up and analyse forms of financial statements in accordance with international financial reporting standards and considering the specifics of a particular country.

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", "Accounting".

The discipline "Accounting in foreign countries" provides a foundation for further study of such modules as "Foreign Economics", "International Investment Activity", "Accounting for International Transactions", and also serves as a means of forming students' systematic understanding of the accounting aspect of foreign enterprises. 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. General principles of accounting. Asset accounting

Topic 1. Common principles and accounting systems

Topic 2. Financial statements, its content and interpretation

Topic 3. Cash accounting

Topic 4. Accounting for settlements with debtors

Topic 5. Accounting for inventories

Topic 6. Accounting for long-term assets

Topic 7. Accounting for financial investments and consolidated reporting

Section 2. Accounting for liabilities. Fundamentals of management accounting

Topic 8. Accounting for short-term liabilities

Topic 9. Accounting for long-term liabilities

Topic 10. Accounting for equity and profit distribution in corporations

Topic 11. Fundamentals of management accounting.

4. Training materials and resources

Basic literature:

1. *Accounting in Foreign Countries [Electronic resource] : a textbook for students studying for specialty 051 "Economics", specializations " International economics / N. Skorobogatova ; Igor Sikorsky KPI. – Kyiv : Igor Sikorsky KPI, 2020. – 162 p. URL: <https://ela.kpi.ua/handle/123456789/41139>*
2. *Дергачова В. В., Скоробогатова Н. Є., Шук Л. М. Облік у зарубіжних країнах : навч. посіб. - К.: НТУУ "КПІ", 2011. – 260 с. Облік у зарубіжних країнах [Електронний ресурс] : навчальний посібник для студентів напряму підготовки 6.030503 «Міжнародна економіка» / НТУУ «КПІ» ; уклад. В. В. Дергачова, Н. Є. Скоробогатова, Л. М. Шук. – Електронні текстові дані (1 файл: 4,38 Мбайт). – Київ : НТУУ «КПІ», 2011.*
3. *Скоробогатова Н. Є. Облік у зарубіжних країнах. - К.: НТУУ "КПІ", 2011. – 135 с. Облік у зарубіжних країнах [Електронний ресурс] : конспект лекцій для студентів напряму підготовки 6.030503 «Міжнародна економіка» / НТУУ «КПІ» ; уклад. Н. Є. Скоробогатова. – Електронні текстові дані (1 файл: 2,29 Мбайт). – Київ : НТУУ «КПІ», 2011.*
4. *Методичні вказівки до виконання розрахунково-графічної роботи з дисципліни «Облік у зарубіжних країнах» для студентів напряму підготовки 6.030503 «Міжнародна економіка» [Електронний ресурс] / НТУУ «КПІ» ; уклад. Н. Є. Скоробогатова. – Електронні текстові дані (1 файл: 511 Кбайт). – Київ : НТУУ «КПІ», 2016. – 35 с. – Назва з екрана. – Доступ : <http://ela.kpi.ua/handle/123456789/18116>*
5. *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*
6. *Голов С.Ф., Єфіменко В.І. Фінансовий та управлінський облік. – К.: ТОВ “Автоінтерсервіс”, 1996. – 544с.*
7. *Голов С.Ф., Костюченко В.М. Бухгалтерський облік за міжнародними стандартами: приклади та коментарі. Практичний посібник . – К.: Лібра, 2001. – 840с.*
8. *Міжнародні стандарти бухгалтерського обліку 2000: Пер. з англ. – К.: ФПБАУ, 2000. – 1268с.*
9. *Бутинець Ф.Ф., Горецька Л.Л. Бухгалтерський облік у зарубіжних країнах. Навчальний посібник. – Житомир: ПП “Рута”, 2002. – 544с.*
10. *Губачова О.М. Облік у зарубіжних країнах. Навчальний посібник. – К.: НМЦ “Укоопосвіта”, 1998. – 226с.*

Additional literature:

1. *Голов С.Ф. Управлінський облік. Підручник. – К.: Лібра, 2003. – 704с.*
2. *Глен А. Велш та ін. Основи фінансового обліку: Пер. з англ. – К.: Основи, 1999. – 943с.*
3. *Друри К. Управленческий и производственный учет.: Пер. с англ. – М.: Аудит, 2002. – 873с.*
4. *Качалин В.В. Финансовый учет и отчетность в соответствии со стандартами GAAP. – М.: Дело, 1998, - 432с.*
5. *Нидлз Б. и др. Принципы бухгалтерского учета: Пер. с англ. – М.: Финансы и статистика, 1996. – 496с.*
6. *Рязанова Н.С. Фінансове рахівництво: Навчальний посібник. – К.: Знання-Прес, 2002 – 246с.*
7. *Соловьева О.В. Зарубежные стандарты учета и отчетности. Учебное пособие. – М.: «Аналитика-Прес», 1998. – 288с.*
8. *Стуков С.А., Стуков Л.С. Международная стандартизация и гармонизация учета и отчетности. - М.: Бухгалтерский учет, 1998. – 136с.*
9. *Ткач В.И., Ткач М.В. Международная система учета и отчетности. – М.: Финансы и статистика, 1991. – 160с.*

10. Хорнгрен Ч.Т., Фостер Д. Бухгалтерский учет: управленческий аспект. Пер. с англ. – М.: Финансы и статистика, 1995, - 416с.
11. Шик Л. М. , Скоробогатова Н. Є. Управлінський облік : навч. посіб. / в двох частинах. – Запоріжжя: ЗНУ, 2010. – Частина 1. – 96 с.
12. Шик Л. М. , Скоробогатова Н. Є. Управлінський облік : навч. посіб. / в двох частинах. – Запоріжжя: ЗНУ, 2010. – Частина 2. – 110 с.
13. Чумаченко М.Г. Учет и анализ в промышленном производстве США. – М.: Финансы, 1971. – 240с.
14. Энтони Р., Рис Дж. Учет: ситуации и примеры. Пер. с англ. – М.: Финансы и статистика, 1993. – 560с.
15. Шик Л. М. , Скоробогатова Н. Є. Управлінський облік : навч. посіб. / в двох частинах. – Запоріжжя: ЗНУ, 2010. – Частина 1. – 96 с.
16. 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 includes 36 hours of lectures and 18 hours of seminars, as well as modular tests, individual work.

Practical classes on the discipline are held in order to consolidate the theoretical provisions of the discipline and students gain skills and experience in using methods of accounting for business assets and sources of their formation, determining income, expenses and financial results, summarizing accounting procedures by compiling and analysing forms of financial statements. Based on the distribution of time to study the discipline, 9 practical classes are recommended (considering the time for modular tests and final tests).

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

№	Topics of lectures
1	Topic 1. Common principles and accounting systems 1. General principles of accounting. 2. International and national accounting standards. 3. Financial and management accounting, the principles of their construction. 4. Technological process and financial accounting procedures.
2	Topic 2. Financial statements, its content and interpretation. 1. Composition, purpose and general requirements for financial reporting. 2. Content and methods of preparation of the main forms of financial reporting.

	3. Methods of analysis of the financial condition of the enterprise on the basis of reporting.
3	Topic 3. Cash accounting. 1. Accounting and control of cash transactions and cash. 2. Accounting for the creation and use of the fund of small amounts. 3. Documenting and accounting of operations on bank accounts.
4	Topic 4. Accounting for settlements with debtors. 1. Types of receivables and accounts receivable. 2. Accounting for discounts, refunds and value added tax. 3. Methods of calculating doubtful receivables.
5-6	Topic 5. Accounting for inventories. 1. Inventory accounting system. 2. Methods of valuation of inventories. 3. Estimation and reflection of inventories in the financial statements (in the balance sheet).
7-8	Topic 6. Accounting for long-term assets. 1. Composition, classification and valuation of long-term assets. 2. Methods of calculation and accounting for depreciation of fixed assets. 3. Accounting for the receipt and disposal of fixed assets.
9-10	Topic 7. Accounting for financial investments and consolidated reporting. 1. The essence and reflection in the reporting of long-term investments. 2. Methods of valuation of investments in shares. 2.1. Cost estimation (cost method) 2.2. Valuation by equity method (share method) 2.3. Consolidation method 3. Methods and techniques of consolidated reporting.
11-12	Topic 8. Accounting for short-term liabilities. 1. The concept, evaluation and types of short-term liabilities. 2. Accounting for debts on the accounts of suppliers and promissory notes issued (promissory notes payable). 3. Accounting for other current liabilities. 4. Accounting for wages and payroll liabilities.
13-14	Topic 9. Accounting for long-term liabilities. 1. The essence of long-term liabilities and their purpose. 2. Types of bonds and the order of their issue. 3. Accounting for long-term bonds issued (sold) at face value. 4. Accounting for long-term bonds issued (sold) at a discount. 5. Accounting for long-term bonds issued (sold) with a premium (discount). 6. Accounting for the redemption of bonds and their conversion into shares.
15-16	Topic 10. Accounting for equity and profit distribution in companies and corporations. 1. The essence and procedure for creating corporations. 2. Accounting for organizational costs and their depreciation. 3. The capital of the corporation. Characteristics of shares, their valuation. 4. Accounting for the issue (sale) of ordinary and preferred shares. 5. Accounting for repurchase of own shares. 6. Accounting for the conversion of preferred shares into common. 7. Accrual and accounting of dividend payments.
17-18	Topic 11. Fundamentals of management accounting. 1. The concept, content and objects of management accounting. 2. Cost accounting systems and costing. 3. Accounting and control of responsibility centres.

№	Topics of practical classes
1	<p>Topic 1. Common principles and accounting systems The purpose is to get acquainted with the principles of organization and maintenance of accounting, national accounting systems and professional accounting organizations.</p> <ol style="list-style-type: none"> 1. General principles of accounting. 2. International and national accounting standards. 3. Financial and management accounting, the principles of their construction. 4. Technological process and financial accounting procedures. <p>Topic 2. Financial statements, its content and interpretation. The purpose is to acquire practical skills in compiling the basic forms of financial statements: balance sheet, income statement, statement of cash flows, statement of changes in equity.</p> <ol style="list-style-type: none"> 1. Composition, purpose and general requirements for financial reporting. 2. Content and methods of preparation of the main forms of financial reporting. 3. Methods of analysis of the financial condition of the enterprise on the basis of reporting. 4. Solving practical problems for the preparation of basic forms of financial reporting.
2	<p>Topic 3. Cash accounting. The purpose - to consolidate practical skills to reflect in the accounting of transactions of receipt and expenditure of cash of the enterprise and their equivalents.</p> <ol style="list-style-type: none"> 1. Accounting and control of cash transactions and cash. 2. Accounting for the creation and use of the fund of small amounts. 3. Documenting and accounting of operations on bank accounts. 4. Accounting for short-term financial investments. 5. Solving practical problems of accounting for cash of the enterprise.
3	<p>Topic 4. Accounting for settlements with debtors. The purpose is to consolidate practical skills in accounting for receivables, discounts, returns and value added tax.</p> <ol style="list-style-type: none"> 1. Types of receivables and accounting for receivables. 2. Accounting for discounts, refunds and value added tax. 3. Methods of calculating doubtful receivables. 4. Accounting for promissory notes receivable. 5. Solving practical problems of accounting for receivables of the enterprise.
4	<p>Topic 5. Accounting for inventories. The purpose is to acquire and consolidate practical skills in assessing and accounting for inventories of the company.</p> <ol style="list-style-type: none"> 1. Inventory accounting systems. 2. Methods of valuation of inventories. 3. Estimation and reflection of inventories in the financial statements. 4. Solving practical problems of accounting for inventories of the enterprise.
5	<p>Topic 6. Accounting for long-term assets. The purpose - to study the classification of long-term assets of the firm, methods of calculation and accounting of income, disposal and depreciation of fixed assets.</p> <ol style="list-style-type: none"> 1. Composition, classification and valuation of long-term assets. 2. Methods of calculation and accounting for depreciation of fixed assets. 3. Accounting for the receipt and disposal of fixed assets. 4. Accounting for natural resources and their depletion. 5. Solving practical problems of accounting for long-term assets.
6	<p>Topic 7. Accounting for financial investments and consolidated reporting. The purpose is to determine the classification of financial investments, to acquire practical skills in the order of investment accounting, preparation of consolidated financial statements.</p> <ol style="list-style-type: none"> 1. The essence and reflection in the reporting of long-term investments. 2. Methods of valuation of investments in shares.

	<p>3. Methods and techniques of consolidated reporting.</p> <p>4. Solving practical problems of accounting for equity of the enterprise and preparation of consolidated financial statements.</p>
7	<p>Topic 8. Accounting for short-term liabilities.</p> <p>The purpose is to determine the nature and types of short-term liabilities, the order of their reflection in accounting and financial reporting.</p> <ol style="list-style-type: none"> 1. The concept, valuation and types of short-term liabilities. 2. Accounting for debts on the accounts of suppliers and promissory notes issued (promissory notes payable). 3. Accounting for other current liabilities. 4. Accounting for wages and payroll liabilities. 5. Solving practical problems of accounting for short-term liabilities of the enterprise.
8	<p>Topic 9. Accounting for long-term liabilities.</p> <p>The purpose is to determine the nature and types of long-term liabilities, the order of their reflection in accounting and financial reporting.</p> <ol style="list-style-type: none"> 1. The essence of long-term liabilities and their purpose. 2. Types of bonds and the order of their issue. 3. Accounting for long-term bonds issued (sold) at face value. 4. Accounting for long-term bonds issued (sold) at a discount. 5. Accounting for long-term bonds issued (sold) with a premium (margin). 6. Accounting for the redemption of bonds and their conversion into shares. 7. Accounting for long-term bills issued. 8. Accounting for long-term lease obligations. 9. Solving practical problems of accounting for long-term liabilities of the enterprise. <p>Topic 10. Accounting for equity and profit distribution in companies and corporations.</p> <p>The purpose - to determine the nature and components of equity, the order of their reflection in accounting and financial reporting.</p> <ol style="list-style-type: none"> 1. The essence and procedure for creating corporations. 2. Accounting for organizational costs and their depreciation. 3. The capital of the corporation. Characteristics of shares, their valuation. 4. Accounting for the issue (sale) of ordinary (ordinary) and preferred shares. 5. Accounting for repurchase of own shares. 6. Accounting for the conversion of preferred shares into common. 7. Accrual and accounting of dividend payments. 8. Accounting for the split of shares. 9. Accounting for income tax and distribution of profits of the corporation. 10. Solving practical problems of accounting for the formation of equity and its use.
9	<p>Topic 11. Fundamentals of management accounting.</p> <p>The purpose - to study the concept of management accounting, the differences between different cost accounting systems and costing.</p> <ol style="list-style-type: none"> 1. The concept, content and objects of management accounting. 2. Cost accounting systems and costing. 3. Accounting and control of responsibility centres. 4. Analysis of relevant information for management decisions. 5. Solving practical problems of management accounting. <p>Test.</p>

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	The main types of accounting systems. Professional accounting organizations.
2	Features of the methodology of reporting on cash flows in different countries. Features of the methodology of balance sheet and profit and loss statement in different countries.
3	Accounting for the issue, sale and purchase of shares. Accounting for the purchase and sale of bonds
4	Accounting for promissory notes receivable. Features of accounting settlements with debtors in different countries.
5	Features of accounting for inventories in different countries.
6	Accounting for natural resources and their depletion. Features of accounting for long-term assets in different countries.
7	Features of consolidated reporting in different countries.
8	Features of accounting for short-term liabilities in different countries.
9	Accounting for long-term bills issued. Accounting for long-term leases.
10	Accounting for stock splitting. Accounting for income tax and distribution of profits of the corporation.
11	Analysis of relevant information for management decisions.
12	Preparation for modular control work
13	Performing individual work
14	Preparation for the test

Policy and control

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	≥ 25 points	≥ 50 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 a final test. 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: final test

Conditions for admission to the semester control: If the semester rating is more than 60 points, the student may not go to the test, and get a grade "automatically".

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	65%	5	13	65*
2.	Modular control work	20%	20	1	20
3.	Individual task	15%	15	1	15
	Total				100

* Weight 65 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 Methodical instructions for performing calculation and graphic work in the discipline "Accounting in foreign countries" [Electronic resource] / N. Ye. Skorobogatova. - Electronic text data (1 file: 511 KB). - Kyiv: NTUU "KPI", 2016. - 35 p. - Name from the screen. - Access: <http://ela.kpi.ua/handle/123456789/18116>. It is estimated at 15 points: correctness of the made accounting entries of 5 points, correctness of the made calculations - 5 points, the made forms of the financial reporting - 3 point, observance of requirements to registration of work - 2 point.

To receive credit from the credit module "automatic" you need to have a rating of at least 60 points. Students who have a rating of less than 60 points at the end of the semester, as well as those who want to increase the grade, perform a test.

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

Number points	Assessment on the university scale
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)

The semester control takes the form of a final test of 40 questions in the Moodle system. 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)