

THE SYLLABUS OF THE DISCIPLINE  
Audit-consulting of international contractual relations

**Level of higher education-** the second (master's).

**Branch of knowledge** -07 Management and administration.

**Specialties:** 071 Accounting and Taxation, 072 Finance, Banking and Insurance.

**Educational programs:**International accounting and audit consulting,, Financial management in business.

**Discipline status** - required.

**Teacher:** Doctor of Economics, Prof. Radionova Natalia Yosypivna, Professor of Accounting and Auditing.

**1. Course annotation:**

**Semester:**1.

**The volume of the module:** total number of hours - 90 of them: lectures - 12 hours, practical - 12 hours, independent work of the student - 66 hours; number of ECTS credits -3.

**The purpose of the course is to master competencies**, necessary for the formation of a system of theoretical knowledge and practical skills in the organization and methodology of audit consulting of international contractual relations.

**Learning outcomes of the discipline:**

*know:*the meaning of the terms "agreement", "international agreement" and "international agreement policy", "audit", "consulting"; stages of the international treaty process; information needs of management staff regarding the international contractual process; the process of audit-consulting of international contractual relations and ways to improve its quality;

*be able:*theoretically substantiate approaches to the organization of the international contractual process, apply the methods of audit-consulting of international contractual relations; to investigate the possibility and legitimacy of the practical application of the existing classification of contracts to bring it into line with the needs of enterprises; substantiate the directions of movement of accounting information in terms of stages of the international contractual process in order to identify the basic principles of its organization and implementation;

*able to demonstrate:* means of developing an international contractual policy of the enterprise in the practice of medium and large enterprises to optimize the tax consequences of contracts and the structure of assets of the enterprise; audit skills to improve internal and financial reporting in terms of indicators that characterize the international contractual process, to increase the reliability and completeness of information provided to users;

*have the skills:* planning, organizing and conducting audit-consulting within the framework of international contractual relations, determination of the main objects of audit-consulting of international contractual relations, preparation of the audit report and other documents of the auditor, providing recommendations to the management of enterprises;

*decide for yourself:* tasks on the organization of audit-consulting of international contractual relations and ways to improve its quality.

**Required training components (prerequisites, co-requisites, post-requisites):**accounting and financial reporting according to international standards, accounting in multinational corporations, accounting and taxation of foreign exchange transactions, audit of transnational corporations, accounting and analytical support of transfer pricing, accounting for international agreements, transfer pricing in accounting.

**The content of the discipline:** Topic 1. The essence and importance of audit consulting in the system of international contractual relations. Topic 2. Assignment and classification of international auditing standards. Topic 3. General principles of audit and responsibility of auditors. Topic 4. Risk assessment and actions in response to assessed risks. Topic 5. Audit evidence. Topic 6. Using the work of other professionals. Topic 7. Audit opinions and reporting. Topic 8. Specialized areas. Topic 9. Audit consulting and review of historical financial information. Topic 10. Related services of firms engaged in audit consulting.

**Types of training sessions:** lecture, practical, consultation.

**Forms of final control:** credit (semester 1).

**Tools for diagnosing learning success:** individual tasks, namely: exercises, list of questions, sets of test tasks for thematic and final control, tests.

**Language of instruction:** Ukrainian.

**2. Evaluation:**

### Distribution of points received by students

Ongoing assessment and independent work										Modular control (test)	Sum
T1	T2	T3	T4	T5	T6	T7	T8	T9	T10		
10	10	10	10	10	10	10	10	5	5	10	100

### Distribution of points in the discipline

Types of evaluation	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	Total
Speech at a practical homework session	2	2	2	2	2	2	2	2	1	1	18
Calculation works	4	4	4	4	4	4	4	4	2	2	36
Presentations / essays / exercises	4	4	4	4	4	4	4	4	2	2	36
Modular / current control											10
<b>Total from the discipline</b>											<b>100</b>

### Compliance with the scales for assessing the quality of learning material

Score on the national scale for the exam, KP, KR / credit /	Score in points	Assessment on the ECTS scale	Explanation
<b>Excellent / credited</b>	90-100	<b>AND</b>	<b>Perfectly</b> (excellent performance with only a small number of errors)
<b>Good / credited</b>	82-89	<b>IN</b>	<b>Very good</b> (above average with multiple errors)
	74-81	<b>WITH</b>	<b>Fine</b> (generally correct execution with a certain number of significant errors)
<b>Satisfactory / credited</b>	64-73	<b>D</b>	<b>Satisfactorily</b> (not bad, but with a significant number of shortcomings)
	60-63	<b>IS</b>	<b>Enough</b> (performance meets minimum criteria)
<b>Unsatisfactory / not credited</b>	35-59	<b>FX</b>	<b>Unsatisfactorily</b> (with the possibility of re-assembly)
	0-34	<b>F</b>	<b>Unsatisfactorily</b> (with mandatory re-study of the discipline)

### 3. Course policy:

3.1. Mandatory observance of academic integrity by students, namely:

- mandatory observance of academic integrity by students,
- independent performance of all types of work, tasks, forms of control provided by the working program of this discipline;
- links to sources of information in the case of the use of ideas, developments, statements, information;
- compliance with the legislation on copyright and related rights;
- providing reliable information about the results of their own educational (scientific, creative) activities, used research methods and sources of information.

3.2. Obtaining a minimum grade in the discipline is possible provided that the practical tasks are performed in full and all types of control over each topic are compiled.

3.3. In case of untimely performance of works it is necessary to execute tasks in addition establishment of the terms specified by the teacher.

3.4. Postponement of delivery / re-submission:

- for good reasons (hospital, academic mobility).
- without good reason the task is assessed provided that it is agreed with the teacher.

3.5. When plagiarism is detected, the work is not counted.

3.6. Missed classes must be completed before the end of the test session.

3.7. The appeal of the assessment is established in accordance with the established procedure.