

COURSE SYLLABUS

Accounting and taxation

Degree of higher education first (bachelor)

Field of knowledge 05 Social and behavioral sciences, 07 Management and administration, 24 Services.

Specialty 051 Economics, 071 Accounting and taxation, 073 Management, 075 Marketing, 072 Finance, banking and insurance, 076 Entrepreneurship, trade and exchange activities, 242 Tourism.

Educational Program: Accounting and Taxation, Tourism, Marketing, Management, Tourism, Finance, Banking and Insurance, Entrepreneurship and Business

Course status – compulsory.

Instructors - Bunda Olga Mykolayivna, as.prof. Department of Accounting and Auditing, Grigorevska Olena Oleksandrivna, as.prof. Department of Accounting and Auditing.

1. Course description

Semester: 5.

Scope: total number of hours – 180 including: lectures –24 hours, practical –24 hours, independent work – 24 hours; number of ECTS credits –6.

Course objectives – mastering the competencies of the organization of the accounting and taxation system, disclosing its essence and content of the main applied categories; mastering skills and abilities to account for the accrual and collection of taxes and fees in modern business conditions

Learning outcomes of the course:

know: the essence of accounting and taxation, its place in the system of economic information and the relationship with management, financial accounting; practical purpose of methodological elements of accounting and taxation and the main accounting categories; mechanisms of functioning of budgetary and tax systems of Ukraine and to consider their features for the purpose of the organization of the account, a choice of system of the taxation and formation of the reporting at the enterprises;

be able: to organize the system of accounting and taxation at the enterprise with the use of specialized information systems and computer technologies; to form and analyze financial, managerial, tax and statistical reporting of enterprises and to correctly interpret the received information for making managerial decisions; organize and provide consulting services, perform work of control and audit groups, create a system of automated jobs of accountant, the introduction of progressive forms and methods of accounting;

able to demonstrate: substantiation of methods of accounting and taxation of any fact, phenomenon, process, which reflect the operations of financial and economic activities of the enterprise; maintenance and procedure for tax reporting; accounting techniques for any system and form; analysis of the development of accounting systems, models and methods at the national and international levels in order to justify the feasibility of their introduction in the enterprise; work with a computer, use information technology to implement accounting procedures using specialized information systems and computer technology;

have the skills: readiness to carry out tax calculations and reporting; use of methods of analysis and evaluation of sustainable development programs

solve independently: what management decisions should be made to form and regulate the system of accounting and taxation of the enterprise; directions of substantiation of methodology and methods of accounting policy of the enterprise and procedures of its choice, to make administrative documents on the organization of accounting at the enterprises

Required educational components (prerequisites, co-requisites, post-requisites): macroeconomics, microeconomics, business economics, accounting, marketing, management, money and credit, finance, statistics.

Course content: Topic 1. Accounting in the information system of enterprise management. Topic 2. The quality of accounting information and accounting. Topic 3. Tools of accounting and reporting in enterprise management. Topic 4. Estimation of expected costs for forecasting and management decisions. Topic 5. Accounting in risk management. Topic 6. Basic principles and legal regulation of accounting in

the system of taxation of business entities. Topic 7. Tax risks in tax planning measures. Topic 8. Organization of administration of taxes, fees and mandatory payments. Topic 9. Tax reporting: the order of preparation, submission and correction. Topic 10 Organization and methods of tax consulting. The procedure for providing tax clarifications by the subjects of tax consulting. Topic 11. Global transparency and tax evasion. Topic 12 Public-private partnership in the field of taxation

Forms of final control: exam (semester 5).

Tools for diagnosing learning success: tasks, calculation works, presentations, tests, questions for current and final controls.

Language of instruction: Ukrainian, English.

2. Assessment

Distribution of points received by applicants for higher education

Exam

Ongoing assessment and independent work						Current control (test)	Ongoing assessment and independent work						MC	Exam	Total
T1	T2	T3	T4	T5	T6		T7	T8	T9	T10	T11	T12			
5	6	6	6	6	6	10							10	10	100

Distribution of points in the course

Distribution of points in the course													
Types of evaluation	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	Total
Speech at a practical lesson / homework	2	2	2	2	2	2	2	2	2	2	2	2	35
Current control (test)	3	4	4	4	4	4	3	4	4	4	4	4	21
MC	20												20
Exam	10												10
Total													100

Exam evaluation criteria

Theoretical questions - 3 points are given to students who have fully and thoroughly disclosed theoretical questions.

Test tasks - 3 points are given to students who have completed all test tasks.

Practical task - 4 points are awarded to students who have completed a practical task and explained the answer.

Compliance with the scales for assessing the quality of learning material

Score on the national scale	Points	Assessment on the ECTS scale	Definition
excellent / passed	90-100	A	Excellent (outstanding performance without errors)
good / passed	82-89	B	Very good (above the average standard but with minor errors)
	74-81	C	Good (generally sound work with some errors)
satisfactory / passed	64-73	D	Satisfactory (fair but with significant shortcomings)
	60-63	E	Fair (performance meets the minimum criteria)
unsatisfactory / failed	35-59	FX	Fail (some more work required before the credit can be awarded)

	0-34	F	Fail (considerable further work is required)
--	------	---	--

3. Course policy:

3.1 Mandatory observance of academic integrity by higher education students, namely:

- independent performance of all activities, tasks, forms of control provided by the working program of this course;
- references to the sources of information if ideas, developments, statements, information are used;
- 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 Recognition of learning outcomes obtained in non-formal education is allowed.

3.3 To obtain a positive grade in the course, it is necessary to obtain the minimum number of points for each type of work, which is evaluated in points.

3.4 In case of untimely performance of works, the student must complete the tasks, but a coefficient of 0.75 is applied to the initial assessment of the task or work.

3.5 Postponement of submission / rescheduling: for valid reasons (hospital, academic mobility) a coefficient of 1.0 is applied to the initial assessment of the task or calculation work; without good reason, a coefficient of 0.75 is applied to the initial assessment of the task or calculation work.

3.6 When plagiarism is detected, the student must complete the tasks, but a factor of 0.5 is applied to the initial assessment of the task or calculation work.

3.7 Missed classes - the student must complete all the tasks that were on the missed class, their assessment is similar to paragraph 3.4.

3.8 By the time of the module control, the student must complete and upload to the appropriate folders in the IUCN all the necessary tasks, calculations and presentations on this discipline on the topics of the module.

3.9 An appeal against the assessment is possible only until the module control over the topics of this module.