

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
NATIONAL AVIATION UNIVERSITY
Faculty of Economics and Business Administration
Department of Finance, Accounting and Taxation

AGREED

Dean of the Faculty of Economics
and Business Administration
_____ Serhii Smerichevskiy
«__» _____ 2022

APPROVED

Vice-Rector for Academics
_____ Anatolii Polukhin
«__» _____ 2022



Quality Management System
COURSE TRAINING PROGRAM
on
«Accounting and taxation»

Educational and professional program: "Marketing"
"Electronic Marketing"

Field of knowledge: 07 "Management and administration"
Specialty: 075 "Marketing"

Training Form	Semester	Total (hours/credits ECTS)	Lectures	Practicals	Lab. clas.	Self-study	HW/CGP/CW	TP/CP	Semester Grade
Full-time	3	135/4,5	34	34	-	67	HW-3 s	-	test 3s
correspondence	3,4	135/4,5	8	6	-	121	CW 4s	-	test 4s

Index: CB- 6 - 075 - 1 / 21 – 2.1.10

CB-6 - 075 - 2 / 21 – 2.1.10

Index: CB - 6 - 075 - 1 з / 21 – 2.1.10

CB - 6 - 075 - 2 з / 21 – 2.1.10

QMS NAU CTP 11.01.09–01–2022



Quality Management System.
Course Training Program
on
«Accounting and taxation»

Document
Code

QMS NAU
CTP 11.01.09-01-2022

page 2 of 17

The working program of the academic discipline "Accounting and Taxation" was developed on the basis of educational and professional programs "Marketing", "Electronic Marketing" educational and work curricula № CB - 6 - 075 - 1 / 21- 2.1.10, № CB - 6 - 075 - 2 / 21 - 2.1.10, № CB - 6 - 075 - 1 з / 21 - 2.1.10, № CB - 6 - 075 - 2 з / 21 - 2.1.10, training of higher education applicants with the Bachelor's degree in the specialty 075 "Marketing" and relevant regulatory documents.

Candidate of Economic Sciences, Associate Professor: _____ Yuliia Vladyka

Candidate of Economic Sciences, Associate Professor: _____ Olga Bondarenko

The work program was discussed and approved at the meeting of the Department of Finance, Accounting and Taxation, Minutes № __ of " __ " _____ 2022.

Head of Department _____ Tatiana Kosova

The working program was discussed and approved at the meeting of the graduation department of educational and professional programs "Marketing", "Electronic marketing" specialty 075 "Marketing" - department of marketing, protocol № __ from _____ 20__ р.

Guarantor of educational and professional program
" Marketing " _____ Viktor Sibruk

Guarantor of educational and professional program
"Electronic marketing " _____ Olecsii Yarmoliuk

Head of Department _____ Tatiana Kniazieva

Vice Rector on International Collaboration and Education

_____ Iryna Zarubinska

“ __ ” _____ 2022

Document level – 3b


The Planned term between revisions – 1 year

Registered copy/Master copy



Contents:

Introduction	4
1. Explanatory Note	4
1.1. Role, goal and objectives of the academic discipline	4
1.2. Educational outcomes of the academic discipline	4
1.3. Competences obtained through the academic discipline	5
1.4 Interdisciplinary links	5
2. Program of the academic discipline	5
2.1. Content of the academic discipline	5
2.2. Module structure and integrated requirements for each module	5
2.3. Thematic plan	9
2.4. List of questions for exam and final test	10
3. Training materials for the discipline	10
3.1. Teaching methods	10
3.2. Recommended literature (basic and additional literature)	11
3.3 Internet information resources	12
4. Rating System of knowledge and skills assessment	12

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU CTP 11.01.09–01–2022
		page 4 of 17	

INTRODUCTION

The work program (RP) of the academic discipline "Accounting and Taxation" was developed on the basis of the "Methodical recommendations for the development and design of the work program of the academic discipline of full-time and part-time forms of education", approved by the rector's order dated 04/29/2021 No. 249/od, and relevant regulatory documents.

1. EXPLANATORY NOTE

1.1 Role, goal and objectives of the academic discipline.

This educational discipline is the theoretical and practical basis of the set of knowledge and skills that form the profile of a specialist in the field of accounting and taxation in Ukraine.

The purpose of the educational discipline is to form basic theoretical knowledge and practical skills of organization and methods of accounting and taxation in students of higher education.

The tasks of the academic discipline are:

mastering the professional terminology of accounting and taxation;

- assimilation of the main provisions of normative legal acts regulating the national system of accounting and taxation;

- mastery of theoretical knowledge and methods (procedures) of registration of primary documents of accounting registers, systematization of accounting information, preparation and reading of financial statements;

- acquisition of practical skills in the preparation of accounting and tax documents and reports, organization and planning of accounting and taxation.

1.2 Educational outcomes of the academic discipline.

PRN4 Collect and analyze the necessary information, calculate economic and marketing indicators, justify management decisions based on the use of the necessary analytical and methodical tools.

PRN6 Determine the functional areas of the marketing activity of the market entity and their interrelationships in the management system, calculate the relevant indicators that characterize the effectiveness of such activities.

PRN11 Demonstrate the ability to apply an interdisciplinary approach and perform marketing functions of a market entity.

PRN 20 To have the methods of information and analytical data processing with the help of which to solve practical marketing problems.

PRN 24 To have innovative methods of collecting, analyzing and forecasting the financial and economic results of the activities of enterprises in the consumer and industrial markets, justifying economic and financial decisions based on the use of methods and tools of accounting, analysis, control, auditing and taxation of economic activities of enterprises.



1.3. Competences obtained through the academic discipline.

1. IC Integral competences: the ability to solve complex specialized tasks and practical problems in the field of marketing activity or in the learning process, which involves the application of relevant theories and methods and is characterized by the complexity and uncertainty of conditions.

2. General competences:

ZK3 Ability to abstract thinking, analysis and synthesis;

ZK4 Ability to learn and master modern knowledge;

ZK8 Ability to conduct research at the appropriate level;

ZK12 Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity).

3. Special (professional) competences:

FK16 The ability to demonstrate knowledge and understanding of information and analytical methods that have practical application in the market environment and implement a close connection of analytics and forecasting of the financial and economic results of the enterprise;

FK20 The ability to carry out analytical processing of the results of the financial and economic activities of enterprises and to determine financial and marketing risks, analyze and structure economic phenomena and consequences from the point of view of modern theoretical, organizational and methodological foundations of accounting and taxation.

1.4. Interdisciplinary links.

This discipline is based on the knowledge of such disciplines as "Higher Mathematics", "Theory of Probability and Mathematical Statistics", "Economics of Economic Activities of Subjects of Market Relations", "Financial Activity of Economic Subjects", and is the basis for studying further disciplines. namely: "Business Planning and Budgeting", "International Markets and World Trade", "Marketing Pricing", "Distribution Marketing" and "Industrial Enterprise Marketing".

2. CURRICULUM


2.1. Content of the academic discipline.

The educational material of the discipline is structured according to the modular principle and consists of one educational module, namely:

– educational module No. 1 "Accounting and taxation of enterprise activity", which is a logically completed, relatively independent, integral part of the educational discipline, the mastery of which involves conducting a modular control work and analyzing the results of its implementation.

2.2. Module structure and integrated requirements for each module.

Module № 1 "Accounting and audit of the enterprise"

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU CTP 11.01.09–01–2022
		page 6 of 17	

Integrated module requirements №1:

know:

- the basics of accounting and taxation, their relationship in the enterprise management system;
- methodological approaches to accounting and taxation;
- types of reporting, the order of their compilation and submission by Ukrainian enterprises;
- the structure of the tax system of Ukraine and the main principles of the tax legislation of Ukraine;
- essence, main functions and elements of taxes;
- classification of taxes;
- systems of taxation of business entities and their comparative characteristics.

able:


- distinguish types of economic accounting;
- use methodological techniques during business operations in accounting;
- reveal the content, master the methods and techniques of working with primary documents, accounting registers and preparing financial statements;
- to have methods of checking accounting and financial documentation;
- to have the skills to verify the legality of financial and economic transactions and the reliability of their reflection in the company's reporting;
- calculate taxes and fees;
- fill out tax accounting reports.

Topic 1. Theoretical foundations of accounting.

The essence of business accounting and its types. Meters used in economic accounting. The purpose and main tasks of accounting. The importance of accounting for ensuring legality in the production and financial and economic activities of the enterprise. Basic provisions of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine". National Accounting Regulations (standards). General accounting principles. Accounting requirements. Organization and technology of accounting at the enterprise. Accounting subject. The main objects of accounting and their classification. Accounting method. Components of the accounting method: documentation, inventory, accounts, assessment, double entry, calculation, balance sheet, accounting reporting. The essence of chronological and systematic accounting. Characteristics of accounting registers. Methods of correcting errors made in the process of displaying economic transactions on accounting accounts. The main features of forms of accounting. Requirements for the content of accounting forms.

Topic 2. Accounting accounts and double entry.

The concept and structure of an accounting account. The essence of double recording of economic transactions in accounting accounts. Correspondence of accounts. Accounting records, their types. Procedure for determining turnover and balance on active and passive accounts. Synthetic accounts, their purpose. Analytical accounts, their purpose. The relationship between synthetic and analytical calculations. Subaccounts and their use. Generalization of current accounting data. Balance sheet for synthetic accounts,

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU CTP 11.01.09–01–2022
		page 7 of 17	

its content and order of compilation. Informational and control value of turnover and balance information on synthetic accounts. Turnover information on analytical accounts, their types and meanings. Interrelationship of synthetic and analytical accounting data. Meaning and principles of account classification. Classification of accounts by economic content. Classification of accounts by purpose and structure. Plan of accounting accounts, principles of its construction. Characteristics of the Chart of Accounts. The concept of the working Plan of accounts of the enterprise.

Topic 3. Balance sheet. Accounting balance as an element of the method.

The purpose of drawing up a balance sheet. Content and construction of the balance sheet. Characteristics of the asset and liability items of the balance sheet. Balance equation. The value of the balance. Types of economic transactions and their impact on the structure and currency of the balance sheet.

Topic 4. The essence of documentation, inventory, assessment and calculation in accounting.

The essence of documentation as an element of the accounting method. The value of documentation. Requirements regarding drawing up primary documents. Classification of documents by purpose, order and place of compilation, by other features. The essence of the inventory as an element of the accounting method. Inventory goals and objectives. Types of inventory. The general procedure and documentation of the inventory.

Evaluation as a system of value measurement. The essence of calculation in accounting.

Topic 5. Enterprise reporting: types, general characteristics and requirements for its preparation.


The essence and purpose of accounting. Reporting of the enterprise, its types, composition and procedure of provision. Reporting users. Classification of types of accounting reporting according to various characteristics. General characteristics of accounting reporting. Financial, tax and statistical reporting. Forms of accounting reporting and the procedure for its preparation. Balance sheet of the enterprise. Report on financial results. Statement of Cash Flows. Equity report. Notes to financial statements. Tax reporting, its types, the procedure for compilation and submission. Statistical reporting, the procedure for its compilation and submission. Methodology of drawing up the annual financial report of the enterprise.

Topic 6. Accounting of non-current assets of the enterprise.

The concept of non-current assets, their types, classification and evaluation. Organization of analytical and synthetic accounting of non-current assets. Accounting and documentation of operations on the movement of non-current assets (their receipt, operation, revaluation, repair and disposal). Accounting for depreciation of non-current assets. The procedure for conducting an inventory of non-current assets. Definition, evaluation and classification of financial investments. Synthetic and analytical accounting of financial investments.

Topic 7. Inventory accounting.

The concept of stocks, their classification and evaluation. Synthetic accounting and documentation of operations on the movement of stocks as a result of their receipt, use,

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU CTP 11.01.09–01–2022
		page 8 of 17	

revaluation and disposal. Methods of assessing the write-off of stocks when they are disposed of. Accounting for the production of finished products and their sale. The procedure for carrying out an inventory of stocks.

Topic 8. Accounting of funds, settlements and other assets.

Accounting of cash transactions. Procedure for receipt and use of cash. Cash documentation. Accounting of funds in bank accounts. Accounting of funds in national and foreign currencies. Accounting of other funds. Definition, assessment and classification of receivables. Accounting of payments with buyers and customers. Accounting of settlements with various debtors. Accounting for the reserve of doubtful debts.

Topic 9. Accounting for equity and securing liabilities.

Concepts and types of equity capital. Accounting of registered (equity), additional, reserve, withdrawn and unpaid capital, capital in additional assessments. Accounting for retained earnings (uncovered losses). Accounting provision of future expenses and payments. Accounting for targeted funding and targeted revenues. Accounting for insurance reserves.

Topic 10. Accounting for long-term and short-term liabilities.

Determination of assessment and classification of liabilities. Accounting of bank loans. Accounting for bills of exchange. Accounting of settlements with participants. Accounting for taxes and payments. Accounting for other transactions. Characteristics of P(S)BO 11 "Liabilities". Accounting for taxes and payments. Tax Code of Ukraine. Classification of taxes. Economic essence, forms and systems of remuneration. Composition of the wage fund. Personnel accounting. Synthetic and analytical accounting of payroll calculations. Types and accounting of deductions from wages. Accounting of settlements with social insurance bodies.

Topic 11. Accounting of expenses, income and financial results.

Cost accounting. Accounting for administrative costs. Accounting for sales costs. Accounting for other operating costs. Accounting of financial expenses. Accounting for losses from equity participation. Accounting for other expenses. Income tax accounting. The concept of income. Classification of income by types of activities. Synthetic and analytical income accounting. Accounting for the formation of financial results of activity.

Topic 12. The system of taxation of business entities and the normative-legislative framework of its regulation.

The tax system of Ukraine and the main principles of the tax legislation of Ukraine. The essence, main functions and elements of taxes. Classification of taxes. Taxation systems of business entities and their comparative characteristics. Normative and legislative framework for regulation of the taxation system in Ukraine. The basic principles of accounting for calculations of taxes and fees. Purpose, composition and deadlines for submitting tax returns. Liability of enterprises and their officials for violation of tax legislation.

Topic 13. Accounting of national taxes and fees.

Calculation accounting and income tax reporting. Calculation accounting and reporting on personal income tax. Calculation accounting and reporting for value added



tax. Calculation accounting and reporting on excise tax. Accounting for calculations and reporting on environmental tax. Calculation accounting and reporting on rent. Calculation accounting and customs reporting.

Topic 14. Accounting for local taxes and fees.

Accounting for payments for mandatory state social insurance. Property tax accounting and reporting. Calculation accounting and reporting on the single tax. Accounting for payments and reporting on parking fees. Calculation accounting and reporting from tourist tax. Calculation accounting and reporting for mandatory state social insurance.

2.3. Thematic plan.

№	Name topics (thematic section)	Volume of training sessions (hours)								
		Full-time education				External form of education				
		Total	Lectures	Lab./pract. classes	Self-study	Total	Lectures	Lab./pract. classes	Self-study	
1	2	3	4	5	6	7	8	9	10	
Module №1 "Accounting and taxation of enterprise activity"										
1.1	Theoretical foundations of accounting	3 semester				3 semester				
		4	2	-	2	6	-	-	6	
1.2	Accounting accounts and double entry	8	2	2	4	6	2	-	4	
1.3	Balance sheet	6	2	2	2	6	-	-	6	
1.4	The essence of documentation, inventory, assessment and calculation in accounting.	6	2	2	2	6	-	-	6	
1.5	Enterprise reporting: types, general characteristics and requirements for its preparation	8	2	2	4	6	2	-	4	
						30	4	-	26	
1.6	Accounting of non-current assets of the enterprise	14	2 2	2 2	6	4 semester				
						10	2	-	8	
1.7	Inventory accounting	7	2	2	3	10	-	2	8	
1.8	Accounting of funds, settlements and other assets	7	2	2	3	11	-	-	11	
1.9	Accounting for equity and securing liabilities	8	2	2	4	25	11	-	11	
1.10	Accounting for long-term and short-term liabilities	14	2 2	2 2	6	10	2	-	8	
1.11	Accounting of expenses, income and financial results	8	2	2	4	11	-	-	11	
1.12	The system of taxation of business entities and the normative-legislative framework of its regulation	12	2	2 2	6	10	-	2	8	
1.13	Accounting of national taxes and fees	12	2	2 2	6	9	-	1	8	



1.14	Accounting for local taxes and fees. Accounting for payments for mandatory state social insurance	6	2	2	2	11	-	-	11
1.15	Modular control work №1	7	2	-	5	-	-	-	-
1.16	Homework	8	-	-	8	-	-	-	-
1.17	Control (home) work (EFE)	-	-	-	-	8	-	-	8
1.18	Final semester test (EFE)	-	-	-	-	4	-	1	3
						105	4	6	95
Total modulo № 1		135	34	34	67	135	8	6	121
Total for the discipline		135	34	34	67	135	8	6	121

Homework / control (home) work (homework) from the discipline is performed in accordance with the methodological recommendations approved in the established order, with the aim of consolidating and deepening the theoretical and practical knowledge and skills acquired in the process of assimilating the educational material of the discipline.

The specific purpose of the DZ consists in checking and consolidating the knowledge of students of higher education of the ZFN obtained in the process of studying the discipline, and consists of the calculation of end-to-end situational tasks, the compilation of the auditor's working documents according to the individual task set in the variant.

The execution, registration and protection of the DZ is carried out by the applicants of higher education of the ZFN in an individual manner in accordance with the methodical recommendations. The time required to complete the DZ is up to 8 hours of independent work.

For students of higher education of the ZFN - tasks to be performed are developed by the author of the work program. Study materials are approved by the minutes of the meeting of the graduation department, brought to the attention of the student of higher education individually and carried out in accordance with methodical recommendations.

2.4. List of questions for exam and final test.


The list of questions and the content of tasks for preparation for the final control work are developed by the leading teacher of the department according to the work program, approved at the meeting of the department and communicated to the applicants for higher education.

3. EDUCATIONAL AND METHODICAL MATERIALS FROM THE DISCIPLINE

3.1. Teaching methods.

The following teaching methods are used in the study of the discipline: consideration of problem situations; solving situational problems; work in small groups.

The implementation of these methods is carried out during lectures, demonstrations, independent problem solving, work with educational literature, analysis and solution of problems in this discipline.

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU СТР 11.01.09–01–2022
		page 11 of 17	

3.2. Recommended literature (basic and additional literature)

Basic literature

3.2.1 Про бухгалтерський облік і фінансову звітність в Україні: Закон України від 16.07.1999 р. № 996-XIV. URL: <http://zakon.rada.gov.ua/laws/show/996-14#Text> (дата звернення: 11.08.2022).

3.2.2. План рахунків бухгалтерського обліку активів, капіталу, зобов'язань і господарських операцій підприємств і організацій: Наказ Міністерства фінансів України від 30.11.1999 р. № 291. URL: <https://zakon.rada.gov.ua/laws/show/z0892-99#Text> (дата звернення: 11.08.2022).

3.2.3. Інструкція про застосування плану рахунків бухгалтерського обліку активів, капіталу, зобов'язань і господарських операцій підприємств і організацій: Наказ Міністерства фінансів України від 30.11.1999 р. № 291. URL: <https://zakon.rada.gov.ua/laws/show/z0892-99#Text> (дата звернення: 11.08.2022).

3.2.4. Податковий кодекс України: Закон України від 02.12.2010 р. № 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> (дата звернення: 11.08.2022).

3.2.5. Про затвердження Національного положення (стандарту) бухгалтерського обліку 1 «Загальні вимоги до фінансової звітності»: Наказ Міністерства фінансів України від 07.02.2013 № 73. URL: <https://zakon.rada.gov.ua/laws/show/z0336-13#Text> (дата звернення: 11.08.2022).

3.2.6. Про затвердження Національного положення (стандарту) бухгалтерського обліку 2 «Консолідована фінансова звітність»: Наказ Міністерства фінансів України від 27.06.2013 № 628. URL: <https://zakon.rada.gov.ua/laws/show/z1223-13#Text> (дата звернення: 11.08.2022).

3.2.7. Кодекс законів про працю України: Закон України від 10.12.1971 № 322-VIII. URL: <https://zakon.rada.gov.ua/laws/show/322-08#Text> (дата звернення: 11.08.2022).

3.2.8. Кодекс про адміністративні правопорушення: Закон України від 07.12.1984 № 8073-X. URL: <https://zakon.rada.gov.ua/laws/show/80731-10#Text> (дата звернення: 11.08.2022).


Supporting literature

3.2.9. Про оплату праці: Закон України від 24.03.1995 № 108/95-ВР. URL: <https://zakon.rada.gov.ua/laws/show/108/95-%D0%B2%D1%80#Text> (дата звернення: 11.08.2022).

3.2.10. Про відпустки: Закон України від 5.11.1996 № 504/96-ВР. URL: <https://zakon.rada.gov.ua/laws/show/504/96-%D0%B2%D1%80#Text> (дата звернення: 11.08.2022).

3.2.11. Про збір та облік єдиного внеску на загальнообов'язкове державне соціальне страхування: Закон України від 08.07.2010 № 2464-VI. URL: <https://zakon.rada.gov.ua/laws/show/2464-17#Text> (дата звернення: 11.08.2022).

3.2.12. Національне положення (стандарт) бухгалтерського обліку 6 «Виправлення помилок і зміни у фінансових звітах»: Наказ Міністерства фінансів

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU СТР 11.01.09–01–2022
		page 12 of 17	

України від 28.05.1999 № 137. URL: <https://zakon.rada.gov.ua/laws/show/z0392-99#Text> (дата звернення: 11.08.2022).

3.2.13. Національне положення (стандарт) бухгалтерського обліку 9 «Запаси»: Наказ Міністерства фінансів України від 20.10.1999 № 246. URL: <https://zakon.rada.gov.ua/laws/show/z0751-99#Text> (дата звернення: 11.08.2022).

3.2.14. Шара Є. Ю., Андрієнко О. М., Жидєєва Л. І. Бухгалтерський фінансовий та податковий облік: навч. посіб. К.: Центр учбової літератури, 2011. 424 с.

3.2.15. Косміна Р.М. Бухгалтерський фінансовий облік: навч. посіб. К.: Вища школа, 2008. 256 с.

3.2.16. Ткаченко Н.М. Бухгалтерський фінансовий облік, оподаткування і звітність: підручник. К.: Алерта, 2006. 1080 с.

3.2.17. Кундря-Висоцька О.П. Бухгалтерський фінансовий облік: навч. посіб. К.: УБС НБУ, 2012. 400 с.

3.2.18. Бондаренко О.М., Тітаренко А.Д. Економічна сутність та класифікація запасів: обліковий та управлінський аспекти. *Інвестиції: практика та досвід*. 2020. № 2. С. 63-67.

3.2.19. Бондаренко О.М., Третяк А.М. Дебіторська заборгованість підприємства за вимогами чинного законодавства України. *Щомісячний інформаційно-аналітичний журнал «Економіка. Фінанси. Право»*. 2017. Вип. 10/1. С. 28-31.

3.3. Internet information resources.

3.3.1. Офіційний сайт Верховної Ради України. URL: <http://www.rada.gov.ua>

3.3.2. Сайт компанії «Ліга-Закон». URL: <http://www.ligazakon.ua>

3.3.3. Офіційний сайт Державної фіскальної служби України. URL: <http://www.sfs.gov.ua/>

3.3.4. Сайт газети «Все про бухгалтерський облік». URL: <https://www.vobu.ua/>


3.3.5. Методичні розробки кафедри (в електронному вигляді).

4. Rating System of knowledge and skills assessment

4.1. Assessment of certain types of educational work performed by the applicant for higher education is carried out in points in accordance with table 4.1.

Table 4 .1

View educational work	max number of points	
	Full-time education (3 semester)	External form of education (4semester)
Module № 1 "Accounting and taxation of enterprise activity"		
Solving test problems in practical classes (14 * 5). For applicants for higher education EFE 2 * 15.	70	30
Completing the task on knowledge of theoretical material	-	25
Completion and protection of homework	15	-
Execution and protection of control work	-	15

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU CTP 11.01.09–01–2022
		page 13 of 17	

<i>To be admitted to the module test №1 the student must type at least</i>	51	–
Final semester test	-	30
Execution of modular control work No. 1	15	-
Total for the module №1	100	100
Total for discipline	100	

The credit rating assessment is determined (in points and on the national scale) based on the results of all types of academic work during the semester


4.2. Completed types of educational work are credited to the student of higher education, if he received a positive rating for them.

4.3. The sum of the ratings received by the student of higher education for certain types of completed educational work constitutes the current modular rating rating, which is entered in the information of modular control.

4.4. The final semester rating grade is converted into a grade based on the national scale and the ECTS scale.

4.5. The final modular rating obtained by the student based on the results of the course defense and defense in points, on the national scale and ECTS scale is entered in the module control, as well as in the study card, individual student curriculum and Diploma Supplement, for example, as follows: **92 / Excellent / A, 87 / Good / B, 79 / Good / C, 68 / Sat./D, 65 / Sat./E, etc.**

4.6. . The final rating of the discipline is equal to the final semester rating. The specified final rating assessment in the discipline is entered in the Diploma Supplement.

	Quality Management System. Course Training Program on «Accounting and taxation»	Document Code	QMS NAU СТР 11.01.09-01-2022
		page 14 of 17	

(Ф 03.02 – 01)

АРКУШ ПОШИРЕННЯ ДОКУМЕНТА

№ прим.	Куди передано (підрозділ)	Дата видачі	П.І.Б. отримувача	Підпис отримувача	Примітки

(Ф 03.02 – 02)

АРКУШ ОЗНАЙОМЛЕННЯ З ДОКУМЕНТОМ

№ пор.	Прізвище, ім'я, по батькові	Підпис ознайомленої особи	Дата ознайомлення	Примітки

(Ф 03.02 – 04)

АРКУШ РЕЄСТРАЦІЇ РЕВІЗІЇ

№ пор.	Прізвище, ім'я, по батькові	Дата ревізії	Підпис	Висновок щодо адекватності

(Ф 03.02 – 03)

АРКУШ ОБЛІКУ ЗМІН

№ зміни	№ листа (сторінки)				Підпис особи, яка внесла зміну	Дата внесення зміни	Дата введення зміни
	Зміненого	Заміненого	Нового	Анульованого			

(Ф 03.02 – 32)

УЗГОДЖЕННЯ ЗМІН

	Підпис	Ініціали, прізвище	Посада	Дата
Розробник				
Узгоджено				
Узгоджено				
Узгоджено				

(Ф 21.01 – 03)



Quality Management System.
Course Training Program
on
«Accounting and taxation»

Document
Code

QMS NAU
CTP 11.01.09–01–2022

page 15 of 17



**Syllabus of the academic discipline
"ACCOUNTING AND TAXATION"
Educational and professional programs: "Marketing",
"Electronic Marketing",
Field of knowledge: 07 "Management and administration"**

Specialty: 075 "Marketing"

Level of higher education	first (bachelor's)
Discipline status	Educational discipline of the professional component of OP
Course	2
Semester	3
The scope of discipline, ECTS credits / hours	135/4,5
Language of instruction	english
What will be studied (subject of study)	Display in the accounting of business operations of the enterprise with subsequent implementation of the current taxation system.
Why it is interesting / necessary to study (goal)	To form a system of basic theoretical knowledge and practical skills of organization and methods of accounting and taxation
Why you can learn (learning outcomes)	<p>Collect and analyze the necessary information, calculate economic and marketing indicators, substantiate management decisions based on the use of the necessary analytical and methodical tools.</p> <p>To determine the functional areas of the marketing activity of the market entity and their interrelationships in the management system, to calculate the relevant indicators that characterize the effectiveness of such activities.</p> <p>Demonstrate the ability to apply an interdisciplinary approach and perform the marketing functions of a market entity.</p> <p>To have the methods of information and analytical data processing with the help of which to solve practical marketing problems.</p> <p>To have innovative methods of collecting, analyzing and forecasting the financial and economic results of the activities of enterprises in the consumer and industrial markets, justifying economic and financial decisions based on the use of methods and tools of accounting, analysis, control, auditing and taxation of economic activities of enterprises.</p>
How to use the acquired knowledge and skills (competencies)	<p>1. Integral competences: the ability to solve complex specialized tasks and practical problems in the field of marketing activities or in the learning process, which involves the application of relevant theories and methods and is characterized by the complexity and uncertainty of conditions.</p> <p>2. General competences:</p> <ul style="list-style-type: none"> - ability to abstract thinking, analysis and synthesis; - the ability to learn and master modern knowledge; - the ability to conduct research at the appropriate level; - the ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge/types of economic activity). <p>3. Special (professional) competences:</p>



	<p>- the ability to demonstrate knowledge and understanding of information and analytical methods that have practical application in the market environment and realize the close connection of analytics and forecasting of the financial and economic results of the enterprise;</p> <p>- the ability to carry out analytical processing of the results of the financial and economic activities of enterprises and to determine financial and marketing risks, analyze and structure economic phenomena and consequences from the point of view of modern theoretical, organizational and methodological foundations of accounting and taxation.</p>
Educational logistics	<p>Content of the discipline: Theoretical foundations of accounting. Accounting accounts and double entry. Balance sheet. The essence of documentation, inventory, assessment and calculation in accounting. Enterprise reporting: types, general characteristics and requirements for its preparation. Accounting of non-current assets of the enterprise. Inventory accounting. Accounting of funds, settlements and other assets Accounting of own capital and securing obligations. Accounting for long-term and short-term liabilities. Accounting of expenses, income and financial results. The system of taxation of business entities and the normative-legislative framework of its regulation. Accounting of national taxes and fees. Accounting for local taxes and fees. Accounting for payments for mandatory state social insurance.</p> <p>Types of classes: lectures, practical (seminar) classes.</p> <p>Teaching methods: Lectures-conversations, problem lectures, lectures-visualizations; seminar-dispute; seminar using heuristic conversation, practice-oriented training.</p> <p>Forms of study: full-time, part-time</p>
Prerequisites	"Higher Mathematics", "Theory of Probability and Mathematical Statistics", "Economics of Economic Activities of Subjects of Market Relations", "Financial Activity of Economic Subjects"
Porekvizyty	"Business Planning and Budgeting", "International Markets and World Trade", "Marketing Pricing", "Distribution Marketing" and "Industrial Enterprise Marketing"
Information support from the repository and fund of NTB NAU	<p>1. Косміна Р.М. Бухгалтерський фінансовий облік: навч. посіб. К.: Вища школа, 2008. 256 с.</p> <p>2. Ткаченко Н.М. Бухгалтерський фінансовий облік, оподаткування і звітність: підручник. К.: Алерта, 2006. 1080 с.</p> <p>3. Кундря-Висоцька О.П. Бухгалтерський фінансовий облік: навч. посіб. К.: УБС НБУ, 2012. 400 с.</p>
Location and logistics	The educational process in this discipline requires the use of multimedia, video and sound reproduction, projection equipment, as well as the processing of lecture material in the NAU library fund
Semester control, examination methods	differentiated test
Chair	finance, accounting and taxation
Department	economics and business administration




Quality Management System.
Course Training Program
on
«Accounting and taxation»

Document
Code

QMS NAU
CTP 11.01.09–01–2022

page 17 of 17

Teacher (s)		VLADYKA YULIIA PAVLYVNA Position: Associate Professor Scientific degree: Candidate of Economic Sciences Academic title: Associate Professor Teacher profile: https://scholar.google.com/citations?user=bvPfavoAAAAJ&hl=uk Tel .: +380672183995 E-mail: yuliia.vladyka@npp.nau.edu.ua Workplace: 2.108
Originality of academic discipline	In modern business conditions, special importance is attached to the financial statements of the enterprise when making effective management decisions. To date, there are rare cases when the information displayed in the financial statements does not completely match the accounting data. The reliability of all the objects reflected in the accounting is a necessary condition for the reliability of the reported information both about the property status of the enterprise and about the results of its activity. Therefore, the study of this discipline provides an opportunity not only to get acquainted with accounting in Ukraine, but also to study the current taxation system.	
Link to discipline		