

SYLLABUS

INTERNATIONAL EUROPEAN
UNIVERSITY



EUROPEAN SCHOOL OF BUSINESS

**Accounting and Auditing
Management EP, Marketing EP**

2024



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1	Course and educational program
	Accounting and Auditing Management EP, Marketing EP
2	Course description
	The key source of information about the financial condition of any enterprise is its financial reporting, so future managers and marketing experts should know how to compile it based on accounting data. The Accounting and Auditing discipline introduces general concepts and principles of data generation in the accounting system, preparation of financial reporting and the system of control over the reliability of financial indicators to future specialists.
3	Prerequisites for studying
	Providing students with a holistic view of accounting and auditing as the main system that provides information about the financial condition of any enterprise to make managerial decisions in management and marketing. The Accounting and Auditing course is based on the knowledge of such disciplines as Economic Theory, Economics of Enterprises of Different Forms of Ownership, Finance, Money and Credit.
4	Number of credits/hours
	4 ECTS credits / 120 academic hours4 ECTS credits / 120 academic hours (specialty: 075 Marketing,
5	Learning format
	Blended learning
6	Classroom location
7	Lecturer's full name
	Nataliia Pryimak , PhD in Economics, Head of the Department of Management, Finance and Business Administration
8	Department
	Department of Management, Finance and Business Administration:





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9 Office location

42V Akademika Hlushkova Ave., Kyiv, room 511

10 Consulting

Every Tuesday from 2 p.m. to 3 p.m. by appointment via corporate e-mail

11 Lecturer's e-mail address

nataliyapryimak@ieu.edu.ua

12 Course objectives

To provide future managers/marketing experts with fundamental knowledge of conceptual foundations of accounting and auditing as an information base for making efficient managerial decisions in their activity area.

13 Role of the academic discipline in achieving program learning outcomes

Specialty: 073 Management

PLO 6. To define skills in finding, collecting and analyzing information, calculating criteria for grounding managerial decisions.

PLO 7. To determine organization design skills.

PLO 11. To show skills in analyzing the situation and carrying out communications in different areas of organization activities.

PLO 12. To assess legal, social and economic consequences of organization functioning.

Specialty: 075 Marketing

PLO 1. To show knowledge and understanding of the theoretical fundamentals and principles of marketing activities.

PLO 3. To apply acquired theoretical knowledge to solve practical marketing tasks.

PLO 12. To show skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical.

PLO 15. To act in a socially conscious manner based on ethical principles of marketing, respect for cultural diversity and civil society values, observing individual rights and freedoms.

14 Learning outcomes

- to know the theory and practice of accounting and auditing as a tool for substantiating managerial decisions;
- to apply organizational and methodical techniques of accounting and auditing to solve typical management tasks;
- to make suggestions on adjusting accounting, controlling and analytical processes focused on information support of managerial decisions using basic methodical approaches to the organization of accounting at the enterprise;
- to be able to draw and substantiate conclusions and suggestions on adjusting accounting, controlling and analytical processes focused on information support of managerial decisions.



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Course content

- Topic 1. Essence, objects and principles of accounting.
- Topic 2. General concept of accounting method. Balance sheet as an element of the accounting method.
- Topic 3. Accounts and double entry as elements of the accounting method.
- Topic 4. Documentation, inventory, valuation and calculation as elements of the accounting method.
- Topic 5. Accounting of key business processes in activities of business entities.
- Topic 6. Basics of preparing financial reports and organizing business accounting at the enterprise.
- Topic 7. Auditing as a form of control over financial and economic activities.
- Topic 8. Organization of the audit of financial reports.
- Topic 9. Methods of auditing financial reports.
- Topic 10. Information resources for accounting and auditing in enterprise management.

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Books and materials

1. Audit: local and global aspects: collective monograph / scientific editorship by Doctor of Economic Sciences, Professor Mykhailo Luchko and Doctor Stanislaw Szmítka. Ternopil: WUNU, 2023. 192 p. (1.2. Independent audit in Ukraine: the impact of military action on key risk sand financial reporting verification procedures (Olena Petryk) c. 31-48 <http://dSPACE.wunu.edu.ua/bitstream/316497/47974/1/Mono%20fin-1.pdf>
2. Accounting: textbook / O.V. Fomina, S.Y. Korol, O.M. Romashko, O.O. Avhustova, A.P. Shapovalova, O.M. Prokopova, H.V. Umantsiv, O.P. Kuzmenko; edited by O.V. Fomina. Kyiv: State University of Trade and Economics, 2024.
3. Accounting: study guide / V.M. Kraievskyi, O.P. Kolisnyk, N.V. Hurina, et al. – Irpin: State Tax University, 2021. – 388 p.
4. Accounting, taxation and audit: study guide [for students of higher education institutions] / V.Y. Plaksiienko, Y.A. Veryha, V.A. Kulyk, Y.A. Karpenko. – Kyiv: Center for Educational Literature, 2021. – 509 p.
5. Voinarenko M.P. International standards of reporting and auditing: study guide / M.P. Voinarenko, N.A. Ponamariova, O.V. Zamazii. – K.: Center for Educational Literature, 2020. – 488 p.

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Technical requirements for the course

To work on the Accounting and Auditing course, you need regular access to a computer (or phone) and the Internet.

In order to successfully study and pass the course exam, you should first explore the distance learning platform (Moodle or Classroom) and study all folders that already contain or will contain information or materials for the course. You will also have to download and create documents, watch videos, or create them. You can use distance platforms only using corporate e-mail.

If you are unable to attend the course, you should notify the Dean's Office or the Head of the Department or the course lecturer directly.



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Learning process

The Commodity Market Infrastructure course consists of lectures and practical classes.

Lectures use the following training methods:

lecture, conversation lecture, discussion, discussion of problematic issues, demonstration, analysis of various situations according to the lecture topic.

Practical classes use the following training methods:

questioning, testing, performing individual and team tasks, case studies, preparing reports and presentations, performing analytical and calculation works, solving specific problems and situations, brainstorming.



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Discipline features

Period of teaching	Semester	International disciplinary integration	Year of study	Courses: general training/professional training/elective
1 semester	4 th semester	available	2 nd year	Professional training

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Assessment policy

You will have various ways to show your knowledge and skills during the semester. This includes how you attend classes, how and what you contribute to class discussions, how you perform and submit practical tasks and tests on time, how you perform independent work tasks, as well as your ability to present your report. Additionally, you have the opportunity to complete an individual research task performed individually or in a small group in the form of a student research paper.

Activities during the semester	Maximum amount of points during the semester
Current work (attendance, oral questioning, solving calculation problems and tasks, situational exercises)	15
Reports with presentation (3 pcs.)	10
Tests (4 pcs.)	10
Modular test work (2 pcs.)	15
Individual research task (admission to the exam)	10
Total	60

The minimum amount of points that should be obtained by students for current educational activities during a semester to be admitted to the final control is 36 points. The grade for the discipline is defined as a sum of the final points for current activities and the points for the final control and is expressed due to the multipoint scale.

The grade for the discipline completing with the exam is determined as the sum of points for current learning activities (at least 36), points for individual independent work of students (no more than 6) and points for the exam (at least 24).

The overall points of the discipline are 100. The total grade for the discipline is given according to the national and European scale.

The final control in the form of an exam is carried out after learning all the topics of the discipline, during the examination session.

The overall final grade in points according to the national and ECTS scales is put into the examination and test register, academic card and credit book of students.

National and ECTS grading scale

Sum of points for all types of educational activities	ECTS grade	Grade according to the national scale	
		for exam, term paper, practical training	for Pass/Fail test
90-100	A	excellent	pass
82-89	B	good	
74-81	C		
66-73	D	satisfactory	
60-65	E		
30-59	FX	fail with possible repeated pass	fail with possible repeated pass
1-29	F	fail with obligatory repeated learning of the discipline	fail with obligatory repeated learning of the discipline

QR Code:



To check your grades for tasks and read your lecturer's comments, you should check appropriate tabs on Moodle or Classroom distance learning platforms.

You can also obtain information about your grades directly from the course lecturer via corporate e-mail or by appointment on consulting days (room 511).



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Course policy

To ensure fruitful learning and cognitive activities of students while studying the discipline, one holds relevant lectures and seminars in the form of presentations, group work and discussion seminars.

During classes and at the University, students should respect lecturers, staff and other students, attend classes according to the schedule, come on time and not leave classes without lecturer's permission. All academic assignments should be performed by the deadlines.

The teaching staff should constantly advance their professional level, teaching skills, general culture, as well as provide students with appropriate conditions for learning educational programs according to the requirements for the content, level and capacity of education, and encourage their comprehensive professional development. Lecturers should follow the curriculum, not be late for classes, not allow any manifestations of corruption, discrimination, bullying, harassment and infringement of the students' rights. Students who miss the current control for valid reasons confirmed by documents have the right to take current control within two weeks after returning to studying.

Students who have missed classes without valid reasons, have not participated in current control activities, have not liquidated academic failure are not admitted to the final semester control of this discipline. In this case, an academic staff member puts a mark 'non-admission' in the exam record.

Repeated taking of the exam in the discipline is appointed in case of accomplishing all types of educational, independent (individual) work stipulated by the working program of the academic discipline and is carried out according to the approved schedule of academic failure liquidation.

QR Code:



All participants in the educational process rely on the academic integrity principles.

QR Code:



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Late task performance, correction of grades, making up missed classes

Tasks should be submitted via Moodle by the deadlines stipulated in the course schedule on our website. Most tasks should be performed by 9 a.m. on the day of the next class to coordinate them with the course content and group activities. It is best practice to perform tasks as soon as possible after receiving them so that you have enough time to take an active part in the class.

If you need more time to perform the task, flexible deadlines are available. Completed tasks will be accepted until full credit until the last scheduled class in the discipline. Afterwards, the 40% partial credit based on the grade will be awarded within a week after the last day of class. Tasks that are not submitted at all will receive 0.

If you are going to miss classes for more than one week due to illness or other reasons, please contact your lecturer to arrange alternative options for performing tasks.

Note: deadlines work both ways, and meeting them ensures that your lecturer will provide prompt feedback on your tasks to make sure you keep up with the course.



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25 Lecturer's response time

Via corporate e-mail, within 24 hours.

27 Efficient communication

Efficient communication is a two-way street!!!

Therefore, the main recommendations for efficient communication include: corporate e-mail directly to the course lecturer; personal communication with classmates via social media/corporate e-mails/mobile phones; communication directly in the course on the Moodle distance platform; and a face-to-face meeting with the lecturer on consulting days.

28 Policy of publication and distribution of course materials

Students are not allowed to post, publish, sell, or otherwise publicly distribute course materials without the written permission of the lecturer.

Such materials include, but are not limited to: lecture notes, lecture slides, video or audio recordings, tasks, problem sets, exams, other students' work, and answer keys.

Students who sell, post, publish, or distribute course materials without written permission in order to get answers or otherwise can be subject to disciplinary action, up to and including being required to withdraw from the course. Besides, students are not allowed to make video or audio recordings of the class for their own use without the written permission of the lecturer.

29 Expected student workload and engagement

During this course, you should allocate some hours for independent study of some lecture materials in accordance with the course topics (approximately 5-6 hours per week).

If you face circumstances requiring you to spend more time on any of the tasks, please inform your lecturer by e-mail.

The deadline for submission can be extended only if the lecturer is informed in advance that you will not be able to submit the task on time. Students are expected to have a backup plan in case of computer malfunctions or Internet outages.

30 Support services

E-schedule
Library
Supervisor
Repository
Dean's Office

Lecture topic	Practical classes
Topic 1. Essence, objects and principles of accounting.	<ol style="list-style-type: none"> 1. Oral questioning 2. Practical tasks
Topic 2. General concept of accounting method. Balance sheet as an element of the accounting method.	<ol style="list-style-type: none"> 3. Homework tasks 4. Checking questions submitted for independent study 5. Writing a report 6. Tests
Topic 3. Accounts and double entry as elements of the accounting method.	<ol style="list-style-type: none"> 1. Oral questioning 2. Solving practical tasks 3. Homework tasks 4. Checking questions submitted for independent study 5. Tests
Topic 4. Documentation, inventory, valuation and calculation as elements of the accounting method.	<ol style="list-style-type: none"> 1. Oral questioning 2. Solving practical tasks 3. Homework tasks 4. Checking questions submitted for independent study 5. Tests
Topic 5. Accounting of key business processes in activities of business entities.	<ol style="list-style-type: none"> 1. Oral questioning 2. Solving practical tasks 3. Homework tasks 4. Checking questions submitted for independent study 5. Tests
Topic 6. Basics of preparing financial reports and organizing business accounting at the enterprise.	<ol style="list-style-type: none"> 1. Oral questioning 2. Solving practical tasks 3. Homework tasks 4. Checking questions submitted for independent study 5. Test work
Topic 7. Auditing as a form of control over financial and economic activities.	<ol style="list-style-type: none"> 1. Oral questioning 2. Solving practical tasks 3. Homework tasks 4. Checking questions submitted for independent study 5. Presentation of reports



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Course schedule

Topic 8. Organization of the audit of financial reports.	<ol style="list-style-type: none">1. <i>Oral questioning</i>2. <i>Solving practical and situational tasks</i>3. <i>Homework tasks</i>4. <i>Checking questions submitted for independent study</i>5. <i>Tests</i>
Topic 9. Methods of auditing financial reports.	<ol style="list-style-type: none">1. <i>Oral questioning</i>2. <i>Solving practical and situational tasks</i>3. <i>Homework tasks</i>4. <i>Checking questions submitted for independent study</i>5. <i>Tests</i>
Topic 10. Information resources for accounting and auditing in enterprise management.	<ol style="list-style-type: none">1. <i>Solving practical and situational tasks</i>2. <i>Checking questions submitted for independent study</i>3. <i>Test work</i>4. <i>Presentation of individual tasks</i>

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Tips on successful study during the course

If you want to succeed in this discipline, you should be:

- persistent, attentive and curious;
- creative, cheerful, and open to communication and discussions;
- ready to acquire information and knowledge about the subject not only during lectures but also during extracurricular activities.

See you at classes!