

Specialty: **8.03050901 “Accounting and Audit”**

Semester 1.

№	<i>Course unit title</i>	<i>ECTS</i>	<i>Control</i>	<i>Learning outcomes of the course unit</i>
1	Social Responsibility	4	Exam	<p>The student knows:</p> <ol style="list-style-type: none"> 1. social responsibility as a factor of sustainable development; 2. social responsibility of a human, a state, a society; 3. organizational and economic support of management of corporate social responsibility; 4. formation of relations of employers with employees based on social responsibility; 5. formation of business relationships with external organizations based on social responsibility; 6. the environmental component of social responsibility; 7. social partnership as an instrument of social responsibility formation; 8. monitoring of corporate social responsibility; 9. evaluation of the effectiveness of social responsibility; 10. strategic directions of development of social responsibility in Ukraine.
2	Accounting in Enterprise Management	4	Exam	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. classify the accounting information, build a system of accounting for management; 2. organize the formation of accounting information according to the stages of accounting process, manage the quality of accounting, control the quality of accounting information; 3. prepare the financial statements, identify information needs of users of accounting information in enterprise management, consult enterprise management personnel on accounting information to develop forms of management accounting; 4. form management financial statements to manage economic objects; 5. assess the information needs of users, the quality of accounting information and financial statements; 6. apply techniques and methodologies of providing accounting information for current and potential needs of enterprise management.
3	Strategic Enterprise Management	4	Credit	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. explain and describe the methods and techniques for assessing the economic situation in the market; 2. apply methodological apparatus and instruments for diagnostic analysis of economic resources, processes and results of company performance and diagnostics of competition; 3. make the choice of appropriate methods for the analysis of the use of enterprise resources, develop and work out these procedures in practice; 4. choose a strategy, plan and monitor its implementation.
4	Models and Methods of Decision Making in Analysis and Audit	4	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. the main methods of operations research; 2. the method of multi-objective optimization of economic decisions; 3. theoretical-game methods of decision making under conditions of active market competition; 4. models of financial management;

				<p>5. methods of economic decision-making under conditions of risk and/or uncertainty (analysis of benefits and losses);</p> <p>6. methods of determination and reflection of the system of preferences of a person who makes decisions;</p> <p>7. models of solving problems of breakeven activity;</p> <p>8. models and methods of inventory management;</p> <p>9. models and methods of analysis of investments in fixed assets;</p> <p>10. models and methods of analysis of financial investments;</p> <p>11. methods of planning and management of networks;</p> <p>12. methods of situational analysis in making management decisions and strategic management decisions;</p> <p>13. models and methods of decision making in forecasting the economic system development;</p> <p>14. selective method in the audit.</p> <p>The student is able to:</p> <p>1. apply mathematical methods for solving applied problems of market economy;</p> <p>2. understand tendencies and prospects of economic-mathematical methods;</p> <p>3. choose appropriate methods and understand the results of their application in solving specific economic problems.</p>
5	Accounting in Economic Branches	4	Credit	<p>The student knows:</p> <p>1. features of accounting in trading;</p> <p>2. features of accounting in catering;</p> <p>3. features of accounting in building organizations;</p> <p>4. peculiarities of accounting in agriculture;</p> <p>5. features of accounting in motor transport enterprises;</p> <p>6. features of accounting in gambling business;</p> <p>7. features of accounting in pawn shops.</p> <p>The student is able to:</p> <p>1. prepare financial reporting;</p> <p>2. make management decisions;</p> <p>3. control the work of separate subdivisions and of an enterprise in general;</p> <p>4. analyze economic information of an enterprise.</p>

Semester 2.

No	Course unit title	ECTS	Control	Learning outcomes of the course unit
1	Innovative Development of an Enterprise	4	Exam	<p>The student knows:</p> <p>1. modern organizational forms of realization of innovative activity, its main stages and principles of effective interaction of participants;</p> <p>2. methodological provisions and tools of evaluation of innovative development of national economies;</p> <p>3. international experience of state support for innovation, methods and models of state regulation;</p> <p>4. the strategy of business exit from crisis through the introduction of innovations;</p>

				<p>5. tools to attract investments in innovations and methodological foundations of investment efficiency evaluation;</p> <p>6. imperatives of market formation of scientific developments and innovative ideas in Ukraine;</p> <p>7. basic technologies of protection of rights and economics of intellectual property, including standards and objects of intellectual property in Ukraine.</p> <p>The student is able to:</p> <ol style="list-style-type: none"> 1. justify the directions of priority innovative development taking into account the needs and characteristics of the national economy; 2. collect and systematize marketing information for selecting target markets, measuring and forecasting of demand, innovative product positioning; 3. assess the state, dynamics, efficiency and innovation potential of the enterprise, justify the priority directions of its extension; 4. develop and justify management decisions to ensure the effectiveness of innovative development of business entities; 5. identify and assess the risks of innovative activity, as well as control their level by means of risk management; 6. economically justify the choice of method of intellectual property protection of an enterprise.
2	Financial Analysis	4	Exam	<p>The student knows:</p> <ol style="list-style-type: none"> 1. theoretical and methodological foundations of financial analysis, its evolution and the place and role in the system of economic analysis; 2. methods and techniques of financial analysis, the main sources of information for its conduct; 3. preconditions of financial transactions on forming optimum amount of financial resources in key parts of the financial system; 4. methods of forecasting the possible bankruptcy of an enterprise, methods of analysis and tools reducing business risk; 5. methodological principles of construction of a management system in the sphere of finance at various levels of the formation of trust funds; 6. laws and mechanism of their action in the sphere of financial development of a country, an economic entity, population. <p>The student is able to:</p> <ol style="list-style-type: none"> 1. collect, process, use data of accounting, reporting and other sources of information for conducting analytical studies; 2. identify the dynamics of the main indicators of financial and economic activity, find out the patterns, causes and factors that led to the impact on their size change; 3. provide an analytical description of the property, analyze the financial stability and enterprise solvency assessment; 4. conduct financial analysis of activity of various entities of financial and business activity; 5. count the turnover rates of working capital, analyze cash flows and receivables, analyse inventory turnover; 6. apply in practice scientific methods on the assessment of financial condition and identifying opportunities of improving the functioning of an economic entity by means of rational financial policy;

				<p>7. assess the potential bankruptcy, exposing the causes of bankruptcy, calculate parameters for recognition of the company insolvent;</p> <p>8. assess the impact of inflation on financial decisions making;</p> <p>9. develop an effective system for determining the value of financial resources and planning resource requirements;</p> <p>10. choose optimal solutions on financial resources management.</p>
3	Organization of Accounting	4	Exam	<p>The student knows:</p> <ol style="list-style-type: none"> 1. the concept of accounting organization: objects, subjects, methods, principles of accounting organization; 2. accounting policies in the context of their organization and the factors under the influence of which it is formed; 3. normative and legal accounting provision; 4. sequence of accounting actions organization with the reflection of operations in the accounting; 5. organization of internal business control; <p>The student is able to:</p> <ol style="list-style-type: none"> 1. efficiently organize work of accounting unit; 2. organize documenting of business transactions and workflow; 3. organize accounting policies of an enterprise; 4. organize accounting process and control of the main topological areas of accounting; 5. justify the need for the creation of automated information accounting system.
4	The Organization and Methodology of Audit	4	Exam	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. apply basic technologies and methods to obtain the evidence to form an audit opinion; 2. plan the audit in terms of cycles of economic activity; 3. review components of audit risk during the inspection; 4. consider the features of economic activity in the planning of audit procedures; 5. prepare and read the audit report. <p>The student knows:</p> <ol style="list-style-type: none"> 1. recommendations and provisions of international standards on auditing and national legal acts concerning the organization and methodology of audit; 2. the procedure of planning and conducting the inspection of separate sections of accounting within the cycle of economic activity; 3. audit procedures for obtaining audit evidence; 4. the circumstances and criteria for the formation of an audit opinion (including a modified one).
5	Accounting and Financial Reporting under the International Standards	4	Credit	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. discuss professional and ethical responsibilities of an accountant; 2. evaluate financial reporting framework; 3. provide consultations and prepare financial statements of enterprises; 4. prepare financial statements for a group of enterprises in accordance with relevant standards of accounting and reporting; 5. explain peculiarities of statements relating to special categories of enterprises (the state sector,

				<p>budgetary agencies, etc.);</p> <ol style="list-style-type: none"> 6. discuss the impact of changes in accounting legislation on the financial reporting; 7. estimate quality of an enterprise management and its financial state; 8. evaluate ongoing changes in IFRS Framework.
6	Business Taxation	4	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. the order of taxation of operations related to the sale of goods and works for export; 2. taxation of import operations; 3. taxation of operations of operating lease; 4. taxation of operations of finance lease; 5. taxation of operations of realization of commission product; 6. the procedure for calculating the consolidated income tax; 7. features of taxation of operations on securities; 8. features of taxation of operations within a long-term agreement; 9. taxation of operations of dividend payment.
7	Accounting-Analytical Support of Enterprise Economic Security	4	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. approaches to the definition of "economic security of an enterprise"; 2. task of economic security and in terms of crisis management of an enterprise; 3. functional objectives and structures of economic security of an enterprise; 4. indicators of economic security of an enterprise; 5. classification of threats to economic security and approaches to their definition; 6. composition of factors that cause the emergence of information risks; 7. requirements for the information (accounting and analytical) system as a part of economic security of an enterprise; 8. theoretical and methodological aspects of diagnosis of economic security of an enterprise; 9. the structure and content of information support of economic analysis to establish the limits of economic security of an enterprise. <p>The student is able to:</p> <ol style="list-style-type: none"> 1. recognize and calculate qualitative and quantitative factors of threats to an enterprise; 2. create systems of indicators of accounting-analytical support of an enterprise security, depending on its tactics and strategies; 3. main methods, techniques of economic analysis, intended to prevent economic threats to an enterprise; 4. form systems of indicators to assess sustainable development of an enterprise taking into account specificity of its activity; 5. acquire and improve the level of communication on providing the enterprise management information for anti-crisis decision-making; 6. organize analytical work on detection of threats, development and implementation of anti-crisis measures.

№	Course unit title	ECTS	Control	Learning outcomes of the course unit
1	Accounting of International Economic Activity	4	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. the essence, principles of international economic activity; 2. basic forms of connections in international economic activity; 3. documents confirming the right of a business entity to carry out international economic transactions; 4. basic accounting tasks of international economic operations; 5. definition of monetary and non-monetary items; 6. operations on selling the foreign currency; 7. nature of contract activity management; 8. rules of "INKOTERMS"; 9. the content of the basic conditions of delivery under the terms of E, F, D, C groups; 10. essence of calculations in international trade; 11. general principles of export-import operations; 12. operations with customer-owned raw materials; 13. barter operations. <p>The student is able to:</p> <ol style="list-style-type: none"> 1. clearly formulate the purpose and objectives of accounting FEA at an enterprise; 2. make international economic contracts; 3. reflect in the account export and import operations; 4. determine the sequence of stages of realization of operations with customer-owned raw materials; 5. distinguish functional responsibilities of an agent, a broker, a distributor, a dealer; 6. carry out analytical and synthetic accounting of currency funds in a current account; 7. distinguish forward, optional, futures contracts; 8. distinguish calculations by letter of credit, documentary credit, check, promissory notes, cash; 9. carry out the account of import, export, operations with customer-owned raw materials, consignment and commission operations.
2	Management Information Systems in Accounting, Analysis and Audit	4	Credit	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. analyze different information systems, program products, information technologies used in accounting, analysis and audit; 2. develop algorithms of automated solving of management tasks; 3. use specialized application packages and other software packages for solving analytical tasks.
3	Intellectual Property	1	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. basic concepts and categories in the sphere of intellectual property; 2. composition of the international system of intellectual property protection; 3. components of the intellectual property system in Ukraine, objects and subjects of intellectual property rights; 4. rights and obligations of the owners of protective documents on objects of intellectual property rights; 5. mechanism of protection and enforcement of intellectual property rights under the law of Ukraine;

				<p>6. the mechanism of protection and enforcement of intellectual property rights in accordance with international legislation.</p> <p>The student is able to:</p> <ol style="list-style-type: none"> 1. freely orient in national and international law on intellectual property, interpret and reveal the basic concepts, institutions and categories of intellectual property, practically apply the norms of law; 2. establish the fact of violation of rights of owners of effective documents and applicants for intellectual property rights, correctly define issues of intellectual property and the law in this area and possible ways to overcome them.
4	Global Economy	1	Credit	<p>The student knows:</p> <ol style="list-style-type: none"> 1. the nature, conditions and factors of the global economy; patterns of global privatisation business; the genesis of global economic integration; 2. the nature, forms, models and competitive advantages of regional economic integration in a global context of development; 3. dynamics of the processes of institutionalization of global economic development; 4. the forms and mechanisms of socialization of the global economy; mechanisms and tools of anti-crisis regulation of economies in the global system; 5. the effect of the competitive global market mechanisms; directions of Ukraine's integration into the global economic space; <p>Student is able to:</p> <ol style="list-style-type: none"> 1. analyze the trends in the globalization of economic development; 2. detect and assess problems of international business development in conditions of globalization; 3. develop strategic measures to ensure the international competitiveness of products, services, businesses, industries, sectoral systems; 4. organize the processes of management of international economic activity of regions, sectors, sectoral systems; 5. determine the regulatory priorities of the formation of modern international economic policy.
5	Labour Protection in the Field	1	Credit	<p>Student is able to:</p> <ol style="list-style-type: none"> 1. Explain: <ul style="list-style-type: none"> - the essence of the notion of labour protection management system (LPSM); - the structural scheme of LPSM; - demands to the system of labour protection management system for a concrete enterprise of the field or its division; - the scheme of analysis of labour protection activity at an enterprise; - the calculation of the cost of compensation for work in adverse working conditions, the cost of insurance premiums, costs due to emergencies. 2. Describe: <ul style="list-style-type: none"> - the dynamics of effectiveness of LPSM functioning, possible indicators of efficiency; - indicators of efficiency of LPSM functioning; - participation of the labour collective in the labour protection management system; - reports and recordings of the conditions of labour safety. 3. Define:

				<ul style="list-style-type: none"> - owner's responsibilities for the establishment and functioning of LPSM; - role, rights and responsibilities of each employee in LPSM of an enterprise, field; - costs for labour safety measures.
6	Civil Protection	1	Credit	<p>The student is able to:</p> <ol style="list-style-type: none"> 1. use methods and tools to monitor industrial accidents, build models (scenarios) of their development, assess objectively their socio-economic consequences; 2. use contemporary advances in theory and practice of safety management in case of emergency; 3. solve professional tasks in view of Civil Protection requirements and to acquire professional competencies to ensure the fulfilment of the target tasks.