

Національний університет водного господарства
та природокористування

Навчально-науковий інститут економіки та менеджменту

ЗАТВЕРДЖУЮ

Голова науково-методичної
ради НУВГП
е-підпис Олег ЛАГОДНІЮК

20.10.2021

06-02-38S

СИЛАБУС

навчальної дисципліни

SYLLABUS

Course

Облік і оподаткування		Accounting and taxation	
Шифр за ОП	FP 1	Code in Educational Program	
Освітній рівень: бакалаврський (перший)		Educational level: Bachelor's (first)	
Галузь знань: Управління та адміністрування	07	Fields of knowledge: Management and administration	
Спеціальність: Підприємництво, торгівля та біржова діяльність	071	Field of study: Business, Trade and Exchange Activities	
Спеціалізація:	—	Specialization:	
Освітня програма: Підприємництво, торгівля та біржова діяльність		Educational Program: Business, Trade and Exchange Activities	

Rivne - 2021

Силабус «**Облік і оподаткування**» для здобувачів вищої освіти ступеня «бакалавр», які навчаються за освітньо-професійною програмою «Підприємництво, торгівля та біржова діяльність», спеціальність 076 «Підприємництво, торгівля та біржова діяльність». Рівне. НУВГП. 2021. 11 р.

Syllabus «**Accounting and Taxation**» for the students for higher education degree “bachelor” who study in the Degree program “**Business, Trade and Exchange Activities**” speciality 076 “**Business, Trade and Exchange Activities**”. Rivne. NUWEE. 2021. 11 p.

ОПП на сайті університету: <http://ep3.nuwm.edu.ua/18844/>

Розробник силабусу: Н.М.Позняковська, к.е.н., доцент, доцент кафедри обліку і аудиту

Силабус схвалений на засіданні кафедри обліку і аудиту
Протокол № 02 від “16” вересня 2021 року

Завідувач кафедри: Н.М.Позняковська Н.М., к.е.н., доцент

Керівник освітньо-професійної програми «Підприємництво, торгівля та біржова діяльність» (гарант): Стахів О.А., к.е.н., доцент.

Схвалено науково-методичною радою з якості ННІЕМ
Протокол № ____ від “ ____ ” _____ 2021 року

Голова науково-методичної ради з якості ННІ: Ковшун Н.Е., д.е.н., професор

iDoc – C3No 5384.

GENERAL INFORMATION*

Educational level	<i>Bachelor</i>
Educational Program	Business, Trade and Exchange Activities
Field of study	Business, Trade and Exchange Activities
Study year, semester	<i>3 year 5 semester</i>
Credit Hours	<i>4</i>
Lecture	<i>22 hours</i>
Practical lessons	<i>20 hours</i>
Independent work	<i>78 hours</i>
Study form	<i>Daytime/ Distance</i>
Form of control	<i>Exam</i>
Language	<i>English</i>

INFORMATION ABOUT INSTRUCTOR/LECTOR*



Nataliia Pozniakovska
Ph D, Associate Professor

Chief of the Department of Accounting and Auditing

Wikicitet

<http://wiki.nuwm.edu.ua/index.php/>

ORCID

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How communicate

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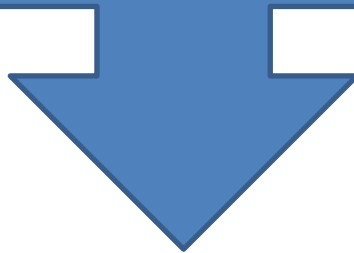
ANNOTATION OF COURSE



The syllabus seeks to develop the students' financial literacy, presentation and evaluative skills of Financial Accounting and Taxation.

Accounting and Taxation is a universal discipline, encompassing the successful management of financial resources of the public sector, businesses and individuals. It is foundational to all organisations across all industries, and assists in discharging accountability and financial control. Accounting is a way of systematically organising, analysing and communicating financial data and information for decision-making.

When students study this subject, they develop an understanding of the essential role accounting and taxation for the successful business. Students learn fundamental accounting concepts in order to develop an understanding of accrual accounting, financial statements, ratio analysis, and taxation. Students are then ready for more complex utilisation of their knowledge, allowing them to synthesise financial and other information, evaluate accounting practices, solve business problems and make recommendations.



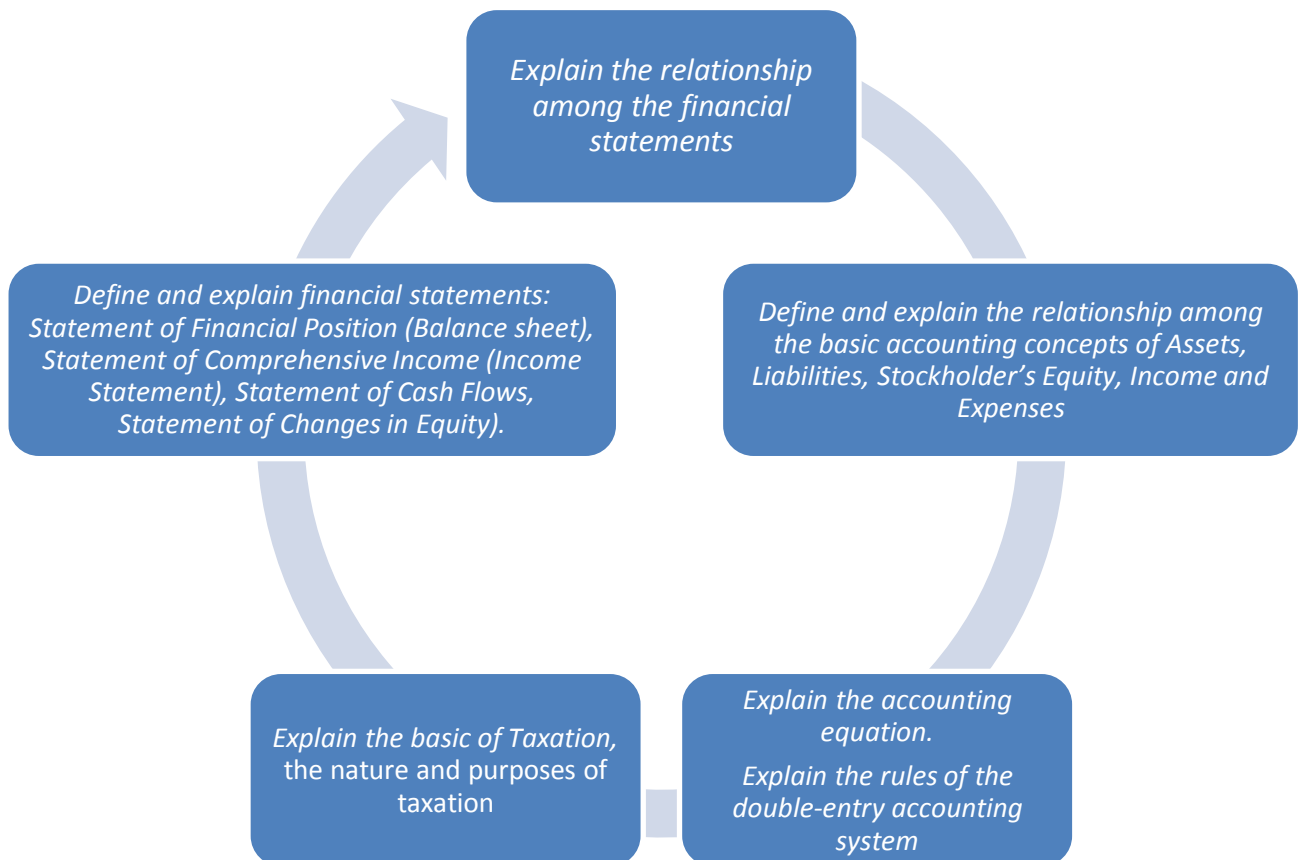
Course learning objectives

This course will help to develop analytic problem solving and ethical decision making skills.

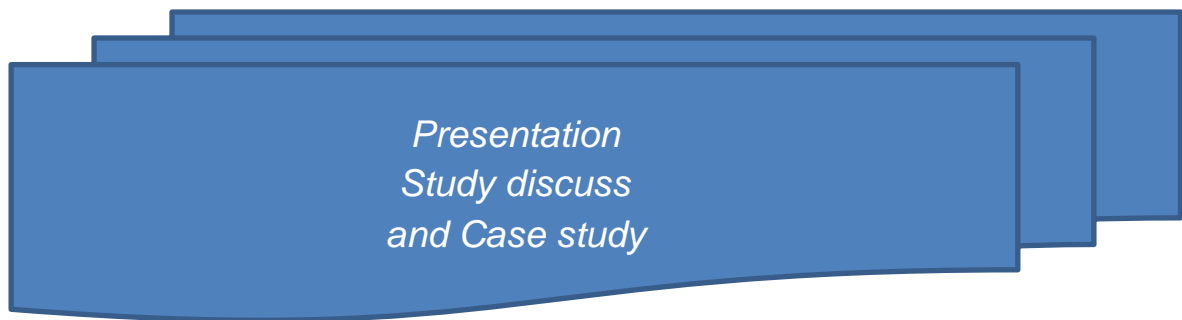
This course will help to apply the basics of accounting and taxation in business, trade, exchange activities

This syllabus provides an opportunity for instructor/ lector to focus on and further develop in students a conceptual understanding of Accounting and Taxation

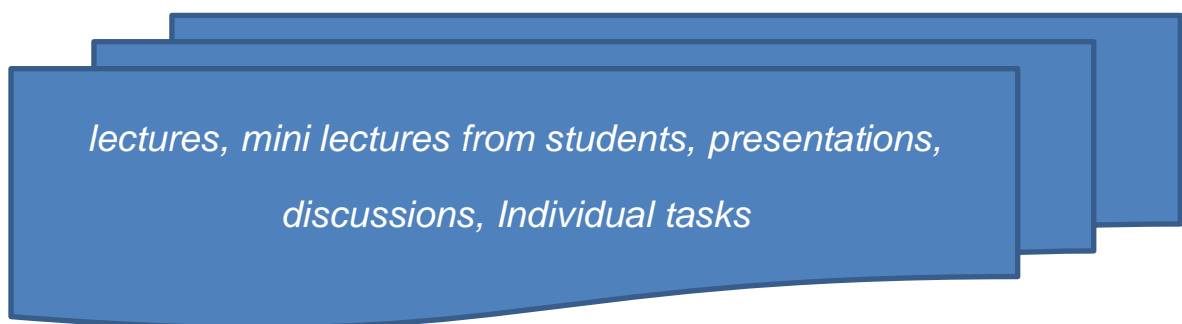
*After completing this course, **the student will be able to:***



Study Methods



Study Technologies



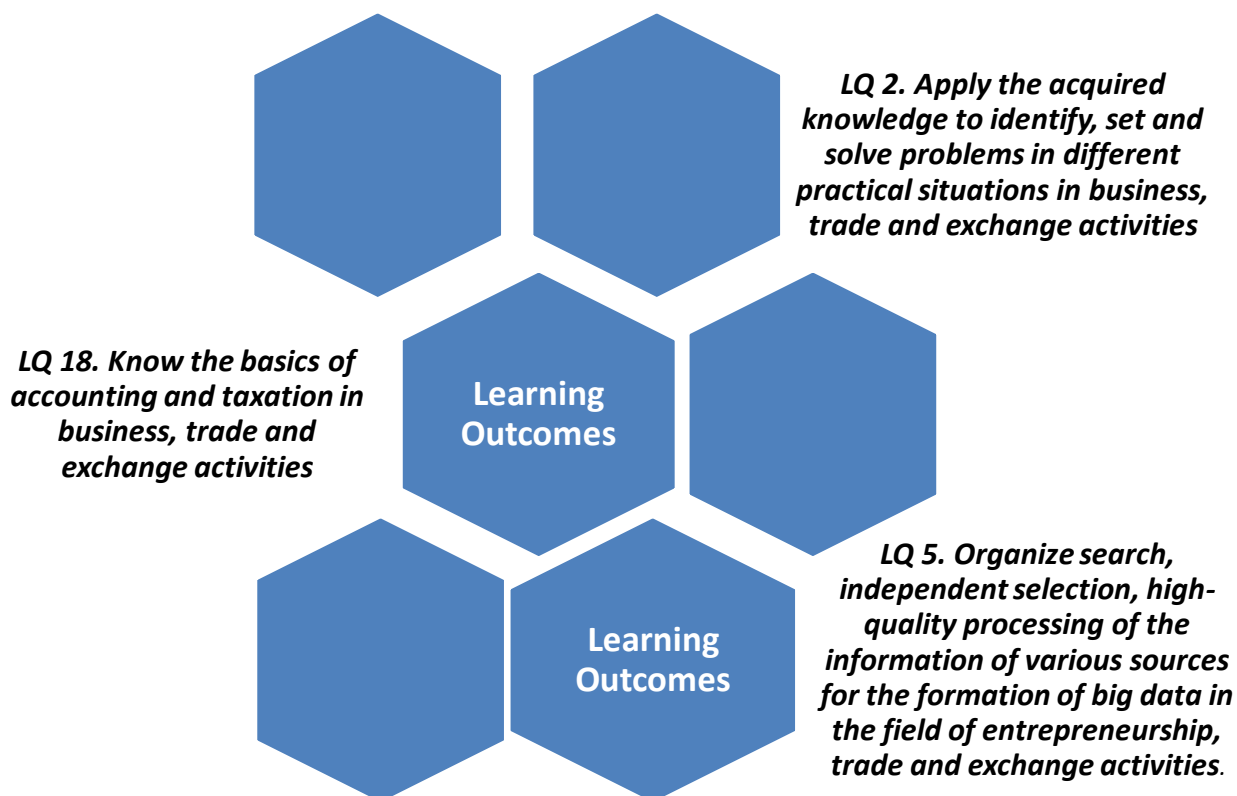
Address of Moodle



Competence

GC 1. Ability to abstract thinking, analysis and synthesis	GC 2. Ability to apply the acquired knowledge in practical situations	GC 4. Ability to communicate in a foreign language
GC 6. Ability to search process and analyze information of various sources	SC 7. Ability to identify and perform professional tasks to organize the activities of business, trade and exchange entities	SC8. Ability to apply the basics of accounting and taxation in business, trade, exchange activities

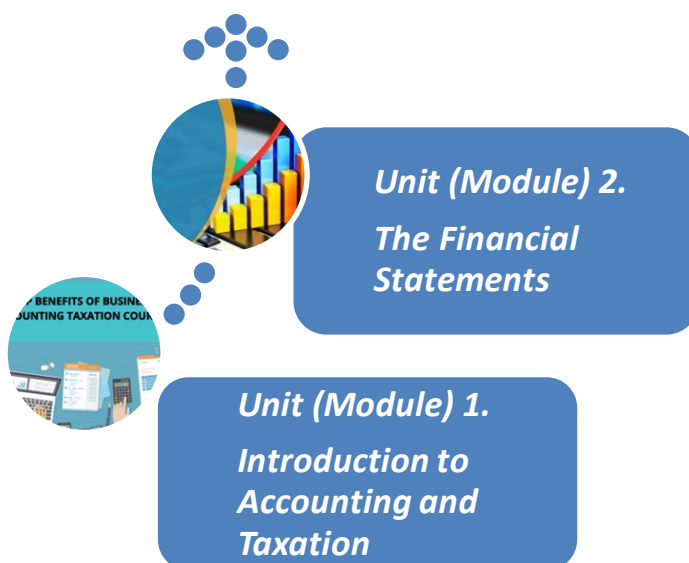
Learning Outcomes



Course Content

Lectures 22 hours, Practical lessons 20 hours, Independent work 78 hours

Accounting and Taxation is a course of study consisting of two units.



Unit (Module) 1. Introduction to Accounting and Taxation

Lectures 12 hours, Practical lessons 10 hours, Independent work 48 hours

Topic 1. Contemporary accounting and its role in planning and evaluating results.

Topic 2. Transaction and the accounting equation. The accounting cycle.

Topic 3. Introduction to Taxation.

We start with an overview of financial reporting. What types of reports are required? Who makes the rules? Who enforces the rules? We cover the balance sheet equation and define Assets, Liabilities, and Stockholders' Equity. We introduce debit-credit bookkeeping and do lots of practice in translating transactions into debits and credits. We discuss the taxation, tax policy and tax system.

Unit (Module) 2. The Financial Statements

Lectures 10 hours, Practical lessons 10 hours, Independent work 30 hours

Topic 4. Statement of Financial Position (Balance sheet).

Topic 5. Statement of Profit or Loss and other Comprehensive Income (Income Statement).

Topic 6. Statement of Cash Flows.

Topic 7. Statement of Changes in Equity.

We start with a discussion of Accrual Accounting and how it affects the recognition of the Income Statement accounts: Revenues and Expenses. We cover adjusting entries, which are needed to prepare our internal books for the upcoming financial statements. We discuss closing entries and the preparation of the Balance Sheet and Income Statement. We start with the classification of cash flows into operating, investing, and financing activities. We work on preparing and analyzing the Statement of Cash Flows. We discuss the differences between Balance sheet and Statement of Changes in Equity

Course Grade Composition

This course will consist of lecture, discussions, homework (problem solving) quizzes, and examinations. All

Assignments must be completed by the due dates indicated by the instructor.

Student Responsibilities

Access to reliable Internet connection and necessary computer/internet resources.

Read assigned material as scheduled.

Complete all homework assignments and online discussions on time.

Prepare diligently for all exams and quizzes.

Take exams and quizzes as scheduled

Participate in class discussions and ask questions if you do not comprehend the material.

Follow the policies set forth in this syllabus and as specified by the university.

Course grade is based on the following items:

60 points - Homework Assignments, Discussion & Participation, Independent work, Tasks;

20 points – Module 1 (Examination);

20 points – Module 2 (Examination).

100 points - Points possible.

Regular Modules (Examinations) count 40 points total of the possible points for the course (40% of the final course grade). Two timed modules (examinations) (20 points each) will be given during the semester. Exams will cover multiple chapters and will include questions based on understanding concepts and solving problems. There will be no makeup exams given.

The final examination counts 40 points of the possible points for the course (40% of the final course grade). The final exam is cumulative (covering Chapters 1-7), and will be given in class per the university final exam schedule. Students must take the final exam as per the university schedule.

Quizzes will be given periodically during the semester. Quiz dates are available within the syllabus, so prepare appropriately. The quizzes will be completed online through MOODLE and must be completed by the due date assigned. There will be no makeup quizzes given. The instructor reserves the right to administer surprise quizzes throughout the semester if deemed necessary.

Students must complete all homework before taking the quiz and/or exam over the material. No homework will be accepted after the final due date listed. Completion and comprehension of the homework is critical for success in this course. Do not short-change yourself by using the “guess and check” method for submitting homework. Students must be able to work the homework in order to pass the exams. Homework problems are to be completed in MOODLE. Students will receive automatic feedback and will be able to correct answers and re-submit homework as needed in order to master the material.

Discussion and Participation. There are two types of discussions required. Weekly discussions require the student to post a log of time spent reading and preparing homework assignments for the semester. Other periodic discussions will center on a case or issue covered in class or in homework. Participation includes preparing for class, completing assignments on time, engaging in class discussions and team presentations and homework explanations. Students are expected to be prepared for and participate in each class.

Link for NUWEE documents about control system: <http://nuwm.edu.ua/strukturni-pidrozdili/navch-nauk-tsentr-nezalezhnoho-otsiniuvannia-znan/dokumenty>

The place of academic course

Previous Disciplines

Economics of labour, Business Economics, Entrepreneurship
Disciplines are as follows
Economic Annalise, Accounting Analytic Information System

Combination of training and research

An important component of research is the participation of students in the science conferences, practical seminars, competitions, Olympiads and other events

Course Resources

Literature

Conceptual Framework for Financial Reporting and International Financial Reporting Standard (2019). URL: <https://www.ifrs.org/issued-standards>
Generally Accepted Accounting Principles (GAAP). URL: <https://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498>

Warren Buffett Accounting Book: Reading Financial Statements for Value Investing (Warren Buffett's 3 Favorite Books Book 2) by Stig Brodersen, Preston Pysh. Format Kindle Edition

Introduction to Financial Accounting Adapted for U.S. GAAP by Henry Dauderis, David Annand, Donna L. Marchand. 2019. 786 p.

World Tax Reform. Case Studies of Developed and Developing Countries. San Francisco: ICS Press, 1990. 332 p.

Taxation and state building in developing countries. Capacity and Consent. Cambridge: Cambridge University Press. Editors: Deborah Brautigam, American University, Washington DC Odd-Helge Fjeldstad, Chr. Michelsen Institute, Bergen, Norway Mick Moore, Institute of Development Studies, University of Sussex Deborah Bräutigam, Mick Moore, Gerald M. Easter, Thomas P. Bernstein, Xiaobo Lü, Odd-Helge Fjeldstad, Ole Therkildsen, Carmenza Gallo, Anuradha Joshi, Joseph Ayee, Julia Strauss, 2008.

Information Resources

<https://www.ifac.org/>

<https://www.fasb.org>

Science

Library

NUWEE

<http://nuwm.edu.ua/naukova-biblioteka>

http://nuwm.edu.ua/MySql/page_lib.php

COURSE POLICIES	
Deadline	<p>Link for what will you do if exam failure http://ep3.nuwm.edu.ua/4273/. Link for repeat exams http://nuwm.edu.ua/strukturni-pidrozdili/navch-nauk-tsentr-nezaleznoho-otsiniuvannia-znan/dokumenty. Announcements of exam deadlines and re-exams in site MOODLE https://exam.nuwm.edu.ua/course/view.php?id=4796</p>
Academic integrity	<p>Academic fraud and dishonesty are defined as follows: Cheating: Intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise. Facilitating academic dishonesty: Intentionally or knowingly helping or attempting to help another commit an act of academic dishonesty. Test tampering: Intentionally gaining access to restricted test booklets, banks, questions, or answers before a test is given; or tampering with questions or answers after a test is taken. Plagiarism: Intentionally or knowingly representing the words and ideas of another as one's own in any academic exercise. Academic dishonesty will not be permitted. It shall be at the instructor's discretion to fail the student for that assignment, remove the student from the class, reduce the student's grade, or petition to have the student suspended from the college. Link for NUWEE documents http://nuwm.edu.ua/sp/akademichna-dobrochesnistj</p>
Attendance	<p>Attendance in an online course is monitored by the following: Submit an assignment Participate in discussion Respond to email Contact the instructor</p>
Informal and Formal Education	<p>International resources https://prometheus.org.ua/ https://prometheus.org.ua/coursera/ https://www.edx.org/ https://www.ed-era.com/</p>
Other	
Rules for receiving feedback about course*	<p>The procedure of the survey, the content of the questionnaires and the results of the survey of applicants of previous years and semesters in site Quality of education http://nuwm.edu.ua/porjadok-opituvannja http://nuwm.edu.ua/sp/anketuvannja http://nuwm.edu.ua/sp/rezultati-opituvannja</p>
Renewal*	<p>This syllabus is subject to change as needed to meet the objectives of the course. Therefore, the instructor reserves the right to change the schedule as the semester progresses. Changes to assignments and schedules will be discussed in class</p>
Internationalization	<p>International Federation of Accountants International Financial Reporting Standards BDO Україна</p>

Chief of Department of Accounting and Auditing
 Chief of Educational Program
 Instructor/Lector

Nataliia Pozniakovska, PhD, Ass. of Prof.
 Olga Stahiv, PhD, Ass. of Prof.
 Nataliia Pozniakovska, PhD, Ass. of Prof.