СИЛАБУС навчальної дисципліни

<table>
<thead>
<tr>
<th>Облік і оподаткування</th>
<th>Accounting and taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Шифр за ОП</td>
<td>Code in Educational Program</td>
</tr>
<tr>
<td>Галузь знань:</td>
<td>Educational level:</td>
</tr>
<tr>
<td>Освітній рівень:</td>
<td>Bachelor’s (first)</td>
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<tr>
<td>Управління та адміністрування</td>
<td>Management and administration</td>
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<tr>
<td>Спеціальність:</td>
<td>Field of study:</td>
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<tr>
<td>Підприємництво, торгівля та біржова діяльність</td>
<td>Business, Trade and Exchange Activities</td>
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<tr>
<td>Спеціалізація:</td>
<td>Specialization:</td>
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<td>Освітня програма:</td>
<td>Educational Program:</td>
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<td>Підприємництво, торгівля та біржова діяльність</td>
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Rivne - 2021

OPP 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 – СЗNo 5384.
## GENERAL INFORMATION*

<table>
<thead>
<tr>
<th>Educational level</th>
<th>Bachelor</th>
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<tbody>
<tr>
<td>Educational Program</td>
<td>Business, Trade and Exchange Activities</td>
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<tr>
<td>Field of study</td>
<td>Business, Trade and Exchange Activities</td>
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<tr>
<td>Study year, semester</td>
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<td>Credit Hours</td>
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<tr>
<td>Lecture</td>
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<tr>
<td>Practical lessons</td>
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<td>Independent work</td>
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<td>Study form</td>
<td>Daytime/ Distance</td>
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<tr>
<td>Form of control</td>
<td>Exam</td>
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<td>Language</td>
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</table>

## 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  
0000-0003-4016-8935

How communicate  
n.m.poznyakowska@nuwm.edu.ua
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 an 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:

- Explain the relationship among the financial statements.
- Define and explain the relationship among the basic accounting concepts of Assets, Liabilities, Stockholder’s Equity, Income and Expenses.
- Explain the basic of Taxation, the nature and purposes of taxation.
- Explain the accounting equation.
- Explain the rules of the double-entry accounting system.
Study Methods

Presentation
Study discuss
and Case study

Study Technologies

lectures, mini lectures from students, presentations,
discussions, Individual tasks

Address of Moodle

https://exam.nuwm.edu.ua/

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

LQ 2. Apply the acquired knowledge to identify, set and solve problems in different practical situations in business, trade and exchange activities

LQ 18. Know the basics of accounting and taxation in business, trade and exchange activities

LQ 5. Organize search, independent selection, high-quality processing of the information of various sources for the formation of big data in the field of entrepreneurship, trade and exchange activities.

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

Unit (Module) 2.
The Financial Statements
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) 1. Introduction to Accounting and Taxation

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

Topic 3. Introduction to Taxation.

Unit (Module) 2. The Financial Statements

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

Topic 5. Statement of Profit or Loss and other Comprehensive Income (Income Statement).
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/strukturnipidrozdilinnauktsentrnezalezhnoho-otsniuvanniaznan/dokumenti

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


Generally Accepted Accounting Principles (GAAP). URL: https://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498


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**

|----------|--------------------------------------------------------------------------------------------------|
|          | Announcements of exam deadlines and re-exams in site MOODLE [https://exam.nuwm.edu.ua/course/view.php?id=4796](https://exam.nuwm.edu.ua/course/view.php?id=4796)  
|          | Academic integrity 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-dobrochesnist](http://nuwm.edu.ua/sp/akademichna-dobrochesnist)  
|          | Attendance Attendance in an online course is monitored by the following:  
|          | Submit an assignment  
|          | Participate in discussion  
|          | Respond to email  
|          | Contact the instructor  
|          | Informal and Formal Education International resources [https://prometheus.org.ua](https://prometheus.org.ua)/  
|          | [https://prometheus.org.ua/coursera](https://prometheus.org.ua/coursera)/  
|          | [https://www.edx.org](https://www.edx.org)/  
|          | [https://www.ed-era.com](https://www.ed-era.com)/  
|          | Other  
|          | Rules for receiving feedback about course* 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/poriadok-opituvannja](http://nuwm.edu.ua/poriadok-opituvannja)  
|          | [http://nuwm.edu.ua/sp/anketuvannja](http://nuwm.edu.ua/sp/anketuvannja)  
|          | [http://nuwm.edu.ua/sp/rezuljatit-opituvannja](http://nuwm.edu.ua/sp/rezuljatit-opituvannja)  
|          | Renewal* 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  
|          | Internationalization International Federation of Accountants  
|          | International Financial Reporting Standards  
|          | BDO Україна  

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**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 Pozniakovskas, PhD, Ass. of Prof.**