



Syllabus of the educational discipline

«Accounting and control design in enterprise management»

Specialty	<i>071 «Accounting and taxation»</i>
Educational programs	<i>Accounting and audit</i>
Education level	<i>second (master)</i>
Discipline status	<i>compulsory</i>
Language of teaching, studying and assessment	<i>English</i>
Course / semester	<i>1M course, 2 semester</i>
Number of credits ECTS	<i>5</i>
Distribution by types of trainings and hours of study	<i>Lectures – 10 hours.</i>
	<i>Practical training – 20 hours.</i>
	<i>Laboratory studies – 20 hours.</i>
	<i>Independent training – 100 hours.</i>
Form of final assessment	<i>Test</i>
Кафедра	<i>Accounting and Business Consulting Department Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 229 +38(057) 702-18-30, (additional 3-37) department website: http://kafacco.hneu.edu.ua</i>
Teacher (-s)	<i>Andriy Pylypenko, Dr.Sc(Econ), prof</i>
Teacher's contacts	<i>e-mail: andriy.pylypenko@hneu.net</i>
Days of the classes	<i><u>according to the current class schedule</u></i>
Consultations	<i>At the Accounting and Business Consulting Department: full-time (according to the schedule of consultations) and individual (chat in PNS)</i>

The purpose of the discipline is to provide theoretical knowledge and practical skills in the design of accounting and control processes and prepare accounting information to make informed decisions at all levels of enterprise management.

Structural and logical scheme of studying the discipline

Prerequisites	Postrequisites
Financial Reporting under International Standards and its Analysis	Comprehensive Training
International Auditing Standards and Tax Consultation	Pre-Diploma Internship
Accounting Information Systems in Financial Management and Strategic Analysis	Thesis

Content of the educational discipline

Content module 1. *Theoretical foundations of accounting design within the enterprise management system*

Topic 1. General fundamentals, principles and tools for accounting design within the enterprise management system

Topic 2. The accounting process design and its regulatory framework.

Topic 3. Foundations of managerial accounting design and data consolidation for reporting and facilitating the control-analytical process.

Topic 4. Primary accounting and document flow management design



Topic 5. Balanced Score Card within the enterprise's management accounting-analytical support formation

Content Module 2. *Accounting within the system of enterprise's management potential informational needs*

Topic 6. The accountant's work organizing and accounting units forming

Topic 7. Accounting in enterprise value management

Topic 8. Accounting in enterprise risk management

Topic 9. Accounting and reporting tools in enterprise management

Topic 10. Accounting and control topological subsystems design for ensuring their effective operation and development

Material and technical support (software) of the discipline

Software: *Microsoft Excel, Microsoft Power BI, Microsoft Query, DAX; KhNEU personal training system, ZOOM*

Assessment system of learning outcomes

The University employs a 100-point accumulative grading system to evaluate the educational outcomes of higher education students.

Current control is conducted during lectures, practical sessions, laboratory work, and seminars. Its primary aim is to verify the readiness level of the higher education applicant for undertaking specific tasks, and it is quantified by the total points accrued. For the «Accounting and control design in enterprise management», the form of semester control is a test: the maximum amount is 100 points; the minimum amount is 60 points.

The final control includes semester control and certification of the student.

Semester control is conducted in the form of a test.

The final grade in the discipline is determined by summing all the points obtained during the current control.

During the teaching of the discipline, the following control measures are used: evaluation of tasks in practical classes, laboratory work presentation, written tests, essays.

More detailed information on the evaluation system is provided in the discipline's curriculum (technological map).

Discipline policies

Teaching discipline is based on the principles of academic integrity - a set of ethical principles and statutory rules that should guide participants in the educational process during training, teaching and conducting scientific (creative) activities to ensure confidence in learning outcomes and / or scientific (creative) achievements. Violations of academic integrity are: academic plagiarism, self-plagiarism, fabrication, falsification, write-off, deception, bribery, biased evaluation. For violation of academic integrity, students may be re-assessed. If the task is completed later than the deadline without good reason, it is not accepted for assessment.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan) of the educational discipline