

**PJSC “Higher Educational Institution  
“INTERREGIONAL ACADEMY OF PERSONNEL MANAGEMENT”**



**SYLLABUS**  
*of the academic discipline*

**ACCOUNTING AND AUDIT**

**Level of higher education:** first (bachelor's) level

**Field of knowledge:** D Business, Administration and Law

**Specialty:** D3 Management

**Study program:** Management

## General information about the academic discipline

Name of the academic discipline	Accounting and auditing
Code and name of the specialty	D3 Management
Level of higher education	First (bachelor's) level
Discipline status	Compulsory
Number of credits and hours	3 credits/90 hours Lectures: 20 hours Seminars/practical classes: 14 hours Students' independent work: 56 hours
Terms of study of the discipline	5 semester
Language of instruction	Ukrainian
Final control type	Exam

## General information about the instructor. Contact information.

Full name of the instructor	
Academic degree	
Position	
Areas of scientific research	
Links to the registers of identifiers for scientists	
Contact information	
E-mail:	
Department phone	
Instructor's portfolio on the website	

## Discipline's description.

The academic discipline “Accounting and Audit” is one of the core professionally oriented courses and is aimed at forming in students a comprehensive understanding of the theoretical foundations, methodological principles, and practical mechanisms of accounting and auditing. The course covers the organization of accounting systems at enterprises of various forms of ownership, the preparation of financial statements in accordance with current national standards, and introduces students to modern approaches to conducting audits and preparing audit opinions.

Particular attention is given to methods of forming, structuring, processing, and

interpreting accounting information used for effective managerial decision-making, financial control, performance evaluation, and improving the efficiency of enterprise operations. Thus, the discipline contributes to the training of specialists capable of competently working with analytical data, critically evaluating financial information, and making well-founded management decisions.

**The subject of the discipline** includes the accounting system of an enterprise, its structure, functioning, and role within the management system, as well as the organization, conduct, and analytical assessment of audit procedures for the economic activities of organizations, institutions, and enterprises.

**The aim of the discipline** is to form in students a systematic set of knowledge on the theory and practice of accounting, its role in the financial and economic mechanism of an enterprise, and to enable students to master methods of accounting processes, financial reporting, and conducting audit examinations.

**The objectives of the discipline:**

1. To reveal the essence, significance, and functions of accounting and auditing in enterprise activities.
2. To familiarize students with the regulatory and legal framework of accounting and auditing, as well as legal requirements for financial reporting and control.
3. To develop the ability to analyze current legislation in the field of accounting and to apply the Chart of Accounts for enterprises in various sectors.
4. To develop skills in processing, systematizing, and using accounting information for managerial purposes.
5. To teach students how to prepare primary documents, make accounting entries, keep accounting registers, including the General Ledger.
6. To ensure the acquisition of competencies in preparing and analyzing financial statements.
7. To promote analytical thinking and the ability to evaluate the results of accounting and auditing and draw conclusions aimed at improving the financial condition of an enterprise.

**Prerequisites for the discipline:**

The study of the discipline “Accounting and Audit” is based on knowledge acquired in such disciplines as Law, Statistics, Digital Technologies in Management, Finance, Money, and Credit, Enterprise Economics, which provide the necessary theoretical foundation for understanding the principles of accounting and analytical work.

**Post-requisites for the discipline:**

The knowledge, skills, and competencies acquired during the course serve as a foundation for further professional development, performing analytical and managerial functions, independent learning, and conducting research in the fields of accounting, auditing, financial analysis, and control.

## Program competences

<b>General competences</b>	GC5. Knowledge and understanding of the subject area and understanding of professional activity GC11. Ability to adapt and act in a new situation
<b>Special competences</b>	SC12. Ability to analyze and structure organizational problems and develop well-founded decisions SC16. Ability to think strategically, formulate business ideas, manage investments, organize own entrepreneurial activities of socially responsible business
<b>Intended learning outcomes</b>	ILO11. Demonstrate the ability to analyze situations and communicate effectively across various areas of organizational activity. ILO18. Demonstrate skills in analyzing the effectiveness of management of operational, marketing, foreign economic activity of the enterprise, justify the directions of its future development for the preparation and presentation of analytical reports

## Content of the academic discipline

№	Topics	Number of hours, of which :			Teaching methods /assessment methods		
		Lectures	Seminars	Independent work			
<b>5<sup>th</sup> semester</b>							
<b>Content module 1. Theoretical and methodological foundations of accounting</b>							
Topic 1	General characteristics of accounting, its subject and method	2	2	6	<b>Teaching methods:</b> verbal (educational lecture; conversation; educational discussion); inductive method; deductive method; reductive method; analytical; synthetic; practical (work with the plots of legal cases); explanatory and illustrative; reproductive; problem-based presentation method; partial-search; research; interactive methods (analysis of situations; discussions, debates, polemics; dialogue, synthesis of thoughts; brainstorming; practice of skills; situational modeling, processing of discussion		
Topic 2	Accounting balance sheet	2	1	4			
Topic 3	Accounting accounts and double entry	1		6			
Topic 4	Documentation and inventory, accounting technique and forms	2	1	4			
Topic 5	Primary observation and value measurement. Assessment of material values.	1	1	6			
Topic 6	Accounting reporting	2	1	4			

<b>Content module 2. Audit and analytical management support</b>				
Topic 7	The essence and organization of the audit	2		4
Topic 8	Audit planning and methodology	2	1	4
Topic 9	Audit evidence and working documentation	2	1	4
Topic 10	Audit of financial statements and its elements	2	2	4
Topic 11	Audit opinion and reporting	1	2	6
Topic a 12	Analysis and control of the efficiency of the financial and economic activity of the enterprise	1	2	4
<b>Module Assessment Task</b>				
<b>Total:</b>		<b>20</b>	<b>14</b>	<b>56</b>
<b>Final assessment: exam</b>				

**Technical equipment and/or software** – official website of IAPM:

<http://IAPM.com.ua> The educational process involves the use of classrooms, a library, a multimedia projector, and a computer for conducting lectures and seminars with presentation elements. Studying individual topics and completing practical tasks requires access to internet resources, which is provided through a free Wi-Fi network.

### **Forms and methods of assessment.**

Assessment of students' academic performance is divided into ongoing and final (semester) assessment.

Ongoing assessment is conducted during practical (seminar) classes and is aimed at systematically checking the understanding and assimilation of theoretical material, as well as the ability to apply theoretical knowledge when completing practical tasks. The possibilities of ongoing assessment are extensive: it can support learning motivation, stimulate educational and cognitive activity, enable a differentiated approach to teaching, and ensure individualization of the learning process.

Forms of student participation in the educational process subject to ongoing assessment include:

- oral reports;
- comments and questions to the speaker;
- consistent performance in seminar classes and active participation in discussions;
- participation in debates and interactive learning activities;
- analysis of legislation and academic literature;
- written assignments (tests, quizzes, creative tasks, essays, etc.);

issues); modeling of professional activity; innovative teaching methods (competent; project-research); case method.

**Assessment methods:** oral control (oral survey, evaluation of participation in discussions, other interactive learning methods); written control (control, independent works, essays); test control (closed tests: test alternative, test compliance); method of self-control and self-assessment; assessment of case tasks.

- preparation of theses and summaries of academic or scientific texts;
- independent study of course topics.

**Methods of ongoing assessment include:** oral assessment (interview, discussion, report, presentation, etc.); written assessment (tests, essays, written presentations on assigned topics, etc.); combined assessment; presentation of independent work; observation as a method of assessment; testing; analysis of problem situations.

**Grading system and requirements.**  
**Table of distribution of points received by students**

	Ongoing knowledge assessment												Modular assessment task	Exam	Total points	
Topics	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6	Topic 7	Topic 8	Topic 9	Topic 10	Topic 11	Topic 12				
Work in a seminar	2	2	2	2	2	3	2	3	2	3	2	3		20	40	100
Independent work	1	1	1	1	1	1	1	1	1	1	1	1				

The table contains information about the maximum points for each type of assignment.

When assessing the mastery of each topic within ongoing educational activities, students receive marks in accordance with the approved assessment criteria for the respective discipline.

The criteria for evaluating learning outcomes and the distribution of points are regulated by the Regulations on the Assessment of Students' Academic Achievements at PJSC "HEI IAPM".

**Modular assessment.** Modular assessment in the discipline "Accounting and Audit" is conducted in written form as testing using closed-type test items, including alternative and matching formats.

Criteria for evaluating the modular test in the academic discipline "Accounting and Audit":

When evaluating the modular test, the volume and correctness of the completed tasks are taken into account:

- the grade "excellent" (A) is given for the correct completion of all tasks (or more than 90% of all tasks);
- the grade "good" (B) is given for the completion of 80% of all tasks;
- the grade "good" (C) is given for the completion of 70% of all tasks;
- the grade "satisfactory" (D) is given if 60% of the proposed tasks are completed correctly;
- the grade "satisfactory" (E) is given if more than 50% of the proposed tasks are completed correctly;
- the grade "unsatisfactory" (FX) is given if less than 50% of the tasks are completed.

Absence from the modular test work - 0 points.

The above grades are transformed into rating points as follows:

- "A" - 18-20 points;
- "B" - 16-17 points;
- "C" - 14-15 points;
- "D" - 12-13 points.
- "E" - 10-11 points;
- "FX" - less than 10 points.

The final semester assessment in the academic discipline "Accounting and Audit" is a mandatory form of evaluating student learning outcomes. It is conducted within the period established by the academic schedule and covers the volume of material defined in the course syllabus.

The final assessment is administered in the form of an exam. A student is admitted to the exam only if all required coursework specified in the syllabus has been completed.

The final (semester) grade for a discipline assessed by examination consists of two components: the results of ongoing assessment and the exam grade.

The maximum number of points for ongoing assessment is 60, and the maximum for the exam is 40.

The minimum number of points required to pass the exam is 25.

The grade for ongoing assessment is formed as the sum of rating points earned by the student during seminar/practical classes and any incentive (bonus) points, if applicable.

After evaluating a student's exam responses, the instructor adds the exam score to the points earned for ongoing assessment to determine the final grade for the course.

#### Scale for the assessment of exam tasks

Scale	Total points	Criteria
Excellent level	30-40	The task is completed with high quality; the student has achieved the maximum score in the assessment of theoretical knowledge.
Good level	20-29	The task is completed with high quality and a sufficiently high proportion of correct answers.

Satisfactory level	10–19	The task is completed with an average number of correct answers; the student has demonstrated theoretical knowledge with significant errors.
Unsatisfactory level	0–9	The task is not completed; the student has demonstrated theoretical knowledge with major errors.

### **Assessment of additional (individual) types of educational activities.**

Additional (individual) types of educational activity include student participation in scientific conferences, research societies and problem groups, preparation of publications, and other activities beyond the tasks defined in the syllabus of the academic discipline.

By decision of the department, students who engage in research work or complete certain types of additional (individual) educational activities may receive incentive (bonus) points for a specific educational component.

Incentive points are not mandatory and are not included in the standard point distribution table or the main assessment scale.

A single event may serve as the basis for awarding incentive points for only one educational component – the one to which it is most relevant.

### **Assessment of independent work**

The total number of points earned by a student for completing independent work is one of the components of academic performance in the discipline. Independent work for each topic, in accordance with the course program, is evaluated within the range of 0 to 1 points using standardized and generalized knowledge assessment criteria.

#### **Scale for evaluating the performance of independent work (individual tasks)**

The maximum possible assessment of independent work (individual tasks)	Execution level			
	Excellent	Good	Satisfactory	Unsatisfactory
1	1	0,75	0,5	0

Forms of assessment include: ongoing assessment of practical work; ongoing assessment of knowledge acquisition based on oral responses, reports, presentations, and other forms of participation during practical (seminar) classes; individual or group projects requiring the development of practical skills and competencies (optional format); solving situational tasks; preparation of summaries on independently studied topics; testing or written examinations; preparation of draft articles, conference abstracts, and other publications; other forms that ensure comprehensive assimilation of the study program and contribute to the gradual development of skills for effective independent professional (practical, scientific, and theoretical) activity at a high level.

To assess the learning outcomes of a student during the semester, a 100-point, national and ECTS assessment scale is used

### Summary assessment scale: national and ECTS

Total points for all types of learning activities	ECTS assessment	National scale assessment for exam, course project (work), internship	
		National scale assessment for exam, course project (work), internship	For pass/fail (credit)
90 – 100	A	excellent	pass
82 – 89	B	good	
75 – 81	C		
68 – 74	D	satisfactory	
60 – 67	E		
35 – 59	FX	unsatisfactory with the possibility of retaking	fail unsatisfactory with the possibility of
0 – 34	F	unsatisfactory with mandatory re-study of the discipline	fail unsatisfactory with mandatory re-study of the discipline

### Discipline's Policy.

- regularly attend lectures and practical classes;
- work systematically and actively in lectures and practical classes;
- catch-up on missed classes;
- perform the tasks required by the syllabus in full and with appropriate quality;
- perform control and other independent work;
- adhere to the norms of academic behaviour and ethics.

The academic discipline “Accounting and Audit” requires adherence to the principles of ethics and academic integrity, with particular emphasis on preventing plagiarism in all its forms. All written assignments, reports, essays, abstracts, and presentations must be original, authored by the student, and not overloaded with quotations, which must be accompanied by references to primary sources. Violations of academic integrity include academic plagiarism, self-plagiarism, fabrication, falsification, copying, deception, bribery, and biased evaluation.

Student assessment is based on participation and activity in seminar/practical classes, completion of independent work tasks, and performance of assignments aimed at developing practical skills and competencies. Additional (bonus) points may be

awarded for activities such as participation in round-table discussions, scientific conferences, or student research competitions.

### **Methodological support of the academic discipline**

Teaching and methodological support for the discipline includes lecture notes, methodological guidelines for conducting practical (seminar) classes, and methodological recommendations for students' independent work in the academic discipline "Accounting and Audit".

### **Recommended sources of information:**

#### **I. Normative and legal acts**

1. Constitution of Ukraine dated 06/28/1996 № 254k/96-BP (as amended). [Electronic resource]. Access mode: <https://zakon.rada.gov.ua>.
2. Law of Ukraine «On accounting and financial reporting in Ukraine» dated 07/16/1999 № 996-XIV (as amended in 2024). <https://zakon.rada.gov.ua/laws/show/996-14>.
3. Law of Ukraine «On audit of financial statements and audit activity» dated 12.21.2017 № 2258-VIII (as amended as of 2024).
4. Tax Code of Ukraine dated 02.12.2010 № 2755-VI (edited in 2025).
5. Civil Code of Ukraine dated January 16, 2003 № 435-IV (as amended).
6. Economic Code of Ukraine dated January 16, 2003 № 436-IV (as amended).
7. National accounting regulations (standards) (NP (S)BO) approved by the Ministry of Finance of Ukraine.
8. International Financial Reporting Standards (IFRS) approved by the IAS Board (IFRS Foundation).
9. The chart of accounts for the accounting of assets, capital, liabilities and economic transactions of enterprises and organizations, approved by the order of the Ministry of Finance of Ukraine dated November 30, 1999 № 291 (as amended).
10. Instructions on the application of the Accounting Account Plan, order of the Ministry of Finance dated November 30, 1999 № 291.
13. P(S)BO 1-31 National accounting standards (in particular, P(S)BO 1 «General requirements for financial reporting», P(S)BO 2 «Balance sheet», P(S)BO 3 «Report on financial results», etc.).
14. Methodological recommendations for the inventory of assets and liabilities, approved by order of the Ministry of Finance of Ukraine dated September 2, 2014 № 879.
15. Regulations on documentary support of records in accounting, approved by order of the Ministry of Finance of Ukraine dated 05/24/1995 № 88.
16. Regulations on conducting cash transactions in the national currency in Ukraine, approved by NBU resolution dated 12/29/2017 № 148.
17. National auditing standards (NCAs) developed on the basis of International Auditing Standards (IAAs).
18. Audit regulations (standard) № 1–30, approved by decisions of the Audit Chamber of Ukraine.

19. Law of Ukraine «On Business Societies» dated September 19, 1991 № 1576-XII (edited in 2024).
20. Law of Ukraine «On limited and additional liability companies» dated February 6, 2018 № 2275-VIII.

## **II. Basic educational literature**

19. Tsimoshinska O. Accounting in the public sector of Ukraine: current problems and ways to solve them. Kyiv: KNEU, 2023.
20. Butynets F. F., Laichuk S. M., Oliynyk O. V., Shigun M. M. Accounting organization: textbook. Zhytomyr: ZHITI, 2020.
21. Koval M.I., Tsimoshinska O.V., Skyba G.I. Accounting (general theory) education. manual; according to general ed. MI. Kovalya, Kyiv: Interregional Academy of Personnel Management, 2022. 462 p.
22. Skyba G.I., Tsimoshinska O.V. Professional ethics of accounting and taxation specialists. training manual.; Kyiv: Interregional Academy of Personnel Management, 2024.
23. Lyshilenko O. IN. Accounting. Kyiv: Center for Educational Literature, 2020.
24. Maksimova V. F. Accounting: textbook. Odesa: ONEU, 2019.
25. Kovalska L. L, Krivovyazyuk I. V. (ed) Enterprise economics. Kyiv: Publishing house «Condor», 2020.
26. Head S. F. Financial accounting: national standards. Kyiv: Libra, 2021.
27. Deriy V. A. Audit: theory and practice. Ternopil: TNEU, 2018.

## **III. Additional literature**

19. Orlova V. K., Savych V. I., Turii O. IN. Accounting. Kyiv: TsNL, 2018.
20. Sopko V. IN. Accounting: concepts, standards, practice. Kyiv: KNEU, 2017.
21. Shigun M. M. Audit: organization and methodology. Zhytomyr: ZhDTU, 2019.
22. Pylypenko L. M. Control and audit: modern concepts. Dnipro: Balance sheet, 2020.
23. Chairman S. F. (ed) Accounting and reporting in Ukraine. Kyiv: Balance Club, 2022.

## **IV. Information resources**

24. Official portal of the Verkhovna Rada of Ukraine <https://zakon.rada.gov.ua>.
25. Ministry of Finance of Ukraine <https://mof.gov.ua>.
26. Audit Chamber of Ukraine <https://www.apu.com.ua>.
27. National Bank of Ukraine <https://bank.gov.ua>.
28. Journal «Accounting and auditing» professional periodical.
29. Website of the International Federation of Accountants (IFAC) <https://www.ifac.org>.
30. Electronic library of KNEU, TNEU, ONEU accounting and auditing resources.