



Syllabus of the course
 «CIMA Certificate in Business Accounting»

Specialty	All
Study Programme	All
Study cycle (Bachelor, Master, PhD)	the first (Bachelor) level of higher education
Course status	Selective
Language	English
Term	third year sixth semester
ECTS credits	5
Workload	Lectures – 30 hours. Practical studies – 30 hours. Laboratory studies – 0 hours. Self-study – 90 hours.
Assessment system	Grading
Department	Department of accounting and business consulting, auditorium 229 (main building), phone: (057) 702-18-30, 3-37 (internal), website: http://kafacco.hneu.edu.ua
Teaching staff	Andriy Pylypenko, Dr.Sc(Econ), prof lena Akhmedova, PhD in Public Administration, associate professor
Contacts	andriy.pylypenko@hneu.net
Course schedule	Lectures: according to the schedule Practical studies: according to the schedule
Consultations	At the Department of accounting and business consulting, offline, according to the schedule, individual, PNS chat.

Learning objectives and skills:

of the discipline is management accounting fundamental knowledge and techniques formation. It identifies the position of the management accountant within organizations. The discipline helps to prepare for the CIMA BA2 exam according to the Memorandum of understanding between the Chartered Institute of Management Accountants and the Simon Kuznets Kharkiv National University Of Economics

Structural and logical scheme of the course

Prerequisites	Postrequisites
-	-
-	-

Course content

Content module 1. Fundamentals of Management Accounting

Theme 1. The context of management accounting

Theme 2. Costing, cost behavior and Costing methods

Theme 3. Breakeven and limiting factor analysis

Theme 4. Budgeting and control

Theme 5. Pricing decisions

Theme 6. Performance measurement

Theme 7. Integrated Cost Accounting

Theme 8. Decision making.

Theme 9. Risk and probability

Theme 10. Investment appraisal



Teaching environment (software)

Multimedia projector, S. Kuznets PNS, Corporate Zoom system

Assessment system

Assessment of students' learning outcomes is carried out by the University according to the cumulative 100-point system.

Current control is carried out during lectures and practical (seminar) classes and aims to assess the level of students' readiness to perform particular tasks, and is assessed by the amount of scored points.

The maximum amount during the semester – 100 points; the minimum amount required is 60 points.

Current control includes the following assessment methods: express tests; competence-oriented tasks on topics; presentation.

More detailed information on assessment and grading system is given in the technological card of the course.

Course policies

Teaching of the academic discipline is based on the principles of academic integrity.

Violation of academic integrity includes academic plagiarism, fabrication, falsification, cheating, deception, bribery, and biased assessment.

Educational students may be brought to the following academic responsibility for breach of academic integrity: repeated assessment of the corresponding type of learning activity.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, self-study is given in the Course program.