



## Syllabus of the course «International accounting»

<b>Specialty</b>	292 «International Economic Relations»
<b>Study Programme</b>	International Bysiness
<b>Study cycle (Bachelor, Master, PhD)</b>	the first (Bachelor) level of higher education
<b>Course status</b>	elective
<b>Language</b>	English
<b>Term</b>	third year fifth semester or third year sixth semester or fourth year seventh semester
<b>ECTS credits</b>	5
<b>Workload</b>	Lectures – 12 hours. Practical studies – 18 hours. Laboratory studies – 18 hours. Self-study – 102 hours.
<b>Assessment system</b>	Grading including Exam
<b>Department</b>	International Economic Relations Chair, room 36 of the 2nd educational building, phone: (057) 702 18 30 (add. 3-71), website: <a href="https://kafmev.hneu.edu.ua/">https://kafmev.hneu.edu.ua/</a>
<b>Teaching staff</b>	Yarmosh Olena Vitalyivna, PhD (Phys and Maths), associate professor
<b>Contacts</b>	<a href="mailto:elena.iarmosh@gmail.com">elena.iarmosh@gmail.com</a>
<b>Course schedule</b>	Lectures: <a href="#">according to the schedule</a> Practical studies: <a href="#">according to the schedule</a>
<b>Consultations</b>	At the Department of International Economic Relations, offline, according to the schedule, individual, PNS chat.

### Learning objectives and skills:

is to develop a system of knowledge on the theory and practice of enterprises' accounting and reporting

### Structural and logical scheme of the course

Prerequisites	Postrequisites
-	-
-	-

### Course content

**Content module 1. Basics of international accounting**  
**Topic 1. The essence of international accounting, its principles and objects**  
**Topic 2. International accounting method**  
**Topic 3. Types of international accounting**  
**Topic 4. International accounting system**  
**Topic 5. International financial reporting standards**  
**Content module 2. Accounting of enterprise economic activity objects**  
**Topic 6. International accounting of assets**  
**Topic 7. International accounting of liabilities**  
**Topic 8. International accounting of income and expenses**  
**Topic 9. Financial statements of international companies**  
**Topic 10. Information technologies in international accounting**



**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 – 60 points; the minimum amount required is 35 points. Final control is carried out at the end of the semester in the form of an exam (the maximum amount is 40 points, the minimum amount required is 25 points).

Current control includes the following assessment methods: practical tasks, laboratory tasks, individual glossary preparation task, colloquium, final test.

*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.*