

## SYLLABUS educational component

### AUDIT (at the choice of the students)

Subjects:	The role of the accountant in the business environment
Level of higher education::	The first bachelor's degree
Course page in Moodle:	<a href="https://dl2022.khadi-kh.com/course/view.php?id=840">https://dl2022.khadi-kh.com/course/view.php?id=840</a>
The scope of the educational component	4 credits (120 hours)
Final control form	test
Consultations:	on schedule
Name of the department:	department of accounting and taxation
Teaching language:	Ukrainian
Course leader:	Tetiana Kovaleva, Candidate of Economic Sciences, Associate Professor
Contact phone number:	(063) 262-36-36
E-mail:	Kovaleva64@ukr.net

#### **Brief content of the educational component:**

**The goal** is to form among the students a system of knowledge, abilities and skills related to the performance of audit tasks, review and assessment of the state of financial reporting, as well as organization and planning of audit activities.

**The subject** of study of the academic discipline is the activity of auditors in the process of conducting an audit using International Standards for Quality Control, Auditing, Review, Other Assurance and Related Services (IAS), as well as the application of professional procedures during the audit.

The main tasks of studying an academic discipline are:

- study of the theoretical foundations of the functioning of audit as an independent financial control in Ukraine;
- regulatory and legal acts regulating auditing activities;
- acquisition of practical skills in the organization, planning and execution of audit procedures.

#### **Prerequisites for studying the educational component:**

Business Economics; Accounting.

#### **Competencies acquired by the acquirer:**

##### **General competences:**

- ability to apply knowledge in practical situations;
- the ability to be critical and self-critical.

***Special (professional) competences:***

- apply methods auditing and services from giving confidence;
- carry out external and internal control of activity enterprises and their compliance legislation on accounting accounting and taxation/

**Learning outcomes according to the educational program:**

- know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems;
- determine the essence of audit objects and understand their role and place in economic activity;
- to have methodical tools for auditing the economic activity of enterprises;
- understand the specifics of the practice of auditing the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.

**Thematic plan**

№ topic	Name of topics (Lecture, Practice session, Independent work)	Number of hours	
		intramural extra mural	intramural extramural
1	<b>Lecture.</b> The essence of audit and the history of its development	2	1
	<b>Practice session.</b> The essence of audit and the history of its development	2	1
	<b>Independent work.</b> Audit in the system of economic control	11	10
2	<b>Lecture.</b> Organizational and legal regulation auditing activity	2	0.25
	<b>Practice session.</b> Organizational and legal regulation auditing activity	2	
	<b>Independent work.</b> Organization of auditing activities in Ukraine	11	8
3	<b>Lecture.</b> Audit methodology and audit risk	2	0.25
	<b>Practice session.</b> Audit methodology and audit risk	2	1
	<b>Independent work.</b> The market of audit services in Ukraine	11	10
4	<b>Lecture.</b> Errors and fraud	2	0.25
	<b>Practice session.</b> Errors and fraud	2	
	<b>Independent work.</b> The main differences between audit and other forms of control	11	10
5	<b>Lecture.</b> Audit planning, stages and procedures. Audit evidence	2	0.25
	<b>Practice session.</b> Audit planning, stages and procedures. Audit evidence	2	1
	<b>Independent work.</b> Legal status and certification of auditors	11	10
6	<b>Lecture.</b> Internal audit and its organization at the enterprise	2	0.5
	<b>Practice session.</b> Organization of internal audit	2	0.5
	<b>Independent work.</b> Concepts and types of audit services	11	12
7	<b>Lecture.</b> Methodology of financial reporting audit	2	0.5
	<b>Practice session.</b> Audit of financial statements	2	
	<b>Independent work.</b> The essence and organization of state audit in	11	14

	Ukraine		
8	<b>Lecture.</b> Audit working documents. Audit report and audit opinion	2	1
	<b>Practice session.</b> Audit working documents. Audit report and audit opinion	2	0.5
	<b>Independent work.</b> Formation and development of audit in Ukraine	11	8
<b>Total</b>	Lecture	16	4
	Practice session.	16	4
	Independent work.	88	112
ALL by discipline		120	120

### **Individual educational and research task (if available): -**

### **Teaching methods:**

- verbal (lecture, explanation, story);
- visual (illustration, demonstration);
- practical (various types of exercises and tasks, performing calculations);
- explanatory and illustrative (presentation of ready-made information by the teacher and its assimilation by students, presentation);
- reproductive (performance of various tasks according to the sample);
- independent work.

### **Evaluation system and requirements:**

#### **Current performance**

1 The current success rate of applicants for the performance of educational types of work in training sessions and for the performance of independent work tasks is evaluated using a four-point rating scale with subsequent transfer to a 100-point scale. During the evaluation of the current academic performance, all types of work provided by the educational program are taken into account.

1.1 Lecture classes are evaluated by determining the quality of performance of specified tasks.

1.2 Practical classes are evaluated by the quality of performance of a control or individual task, performance and design of practical work.

1.3 Laboratory classes are evaluated by the quality of reports on the performance of laboratory work.

1.4 Seminar classes are evaluated by the quality of individual assignment/abstract.

2 The current performance of higher education applicants is assessed at each practical session (laboratory or seminar) on a four-point scale ("5", "4", "3", "2") and entered in the journal of academic performance.

– “excellent”: the winner mastered the theoretical material flawlessly, demonstrates deep knowledge of the relevant topic or academic discipline, the main provisions;

- "good": the applicant has mastered the theoretical material well, has the main aspects from primary sources and recommended literature, presents it in a reasoned manner; has practical skills, expresses his thoughts on certain problems, but certain inaccuracies and errors are assumed in the logic of the presentation of theoretical content or in the analysis of practical ones;

- "satisfactory": the applicant has basically mastered the theoretical knowledge of the educational topic or discipline, orients himself in primary sources and recommended literature, but answers unconvincingly, confuses concepts, answers additional questions uncertainly, does not have stable knowledge; when answering questions of a practical nature, reveals inaccuracy in knowledge, does not know how to evaluate facts and phenomena, connect them with the future profession;

- "unsatisfactory": the applicant has not mastered the educational material of the topic (discipline), does not know scientific facts, definitions, hardly orients himself in primary sources and recommended literature, lacks scientific thinking, practical skills are not formed.

3 The final score for the current activity is recognized as the arithmetic mean sum of points for each lesson, for individual work, current control works according to the formula:

$$K^{nomou} = \frac{K1 + K2 + \dots + Kn}{n},$$

where  $K^{nomou}$  – is the final assessment of success based on the results of current control;

$K1, K2, \dots, Kn$  – evaluation of the success of the current control measure;

$n$  – the number of measures of current control.

Assessments are converted into points according to the calculation scale (table 1).

**Table 1** – Recalculation of the average grade for the current activity into a multi-point scale

4-point scale	100 points scale	4-point scale	100 points scale	4-point scale	100 points scale	4-point scale	100 points scale
5	100	4,45	89	3,90	78	3,35	67
4,95	99	4,4	88	3,85	77	3,3	66
4,9	98	4,35	87	3,80	76	3,25	65
4,85	97	4,3	86	3,75	75	3,2	64
4,8	96	4,25	85	3,7	74	3,15	63
4,75	95	4,20	84	3,65	73	3,1	62
4,7	94	4,15	83	3,60	72	3,05	61
4,65	93	4,10	82	3,55	71	3	60
4,6	92	4,05	81	3,5	70	from 1.78 to 2.99	from 35 to 59

						re-examination	
4,55	91	4,00	80	3,45	69	from 0 to 1.77	from 0 to 34
4,5	90	3,95	79	3,4	68	repeated study	

### Final assessment

1 The assessment is conducted after studying all topics of the discipline and is completed by students of higher education during the examination session after the end of all classroom classes

2 Students of higher education who have completed all types of work prescribed by the curriculum in the discipline are admitted to the test:

- were present at all classroom classes (lectures, seminars, practical);
- completed all missed classes on time;
- scored the minimum number of points for the current academic performance (at least 36 points, corresponding to the national scale "3");

If the current performance in the discipline is lower than 36 points, the higher education applicant has the opportunity to increase his current point to the minimum before the beginning of the examination session.

3 Assessment of the knowledge of applicants when taking the exam is carried out on a 100-point scale.

Assessment of the knowledge of applicants through testing is carried out according to the following scale:

- "Excellent": at least 90% of correct answers;
- "Very good": from 82% to 89% of correct answers;
- "Good": from 74% to 81% of correct answers;
- "Satisfactory": from 67% to 73% of correct answers;
- "Satisfactory enough": from 60% to 66% of correct answers;
- "Unsatisfactory": less than 60% of correct answers.

4 The final grade for the academic discipline is defined as a weighted average grade that takes into account the overall grade for the current academic performance and the grade for passing the exam.

5 The calculation of the overall final grade for the study of an academic discipline is carried out according to the formula:

$$IK^{ek3} = 0,6 \cdot K^{nomoy} + 0,4 \cdot E,$$

where  $IK^{ek3}$  – final assessment of success in disciplines, the form of final control for which is credit;

$K^{nomoy}$  – final assessment of success based on the results of current control (on a 100-point scale);

$E$  - assessment based on the results of the assessment (on a 100-point scale).

0,6 i 0,4 – coefficients of the ratio of points for the current success rate and

compilation of the test.

**6** Winners are awarded additional points for individual independent work and participation in scientific events.

6.1 Additional points are added to the sum of points scored by the student of higher education for the current educational activity (for disciplines, for which the final form of control is a credit), or to the final grade from the discipline, for which the final form of control is a credit.

6.2 The number of additional points awarded for different types of individual tasks depends on their volume and importance:

- prizes in the discipline at the international / all-Ukrainian competition of scientific student works - 20 points;
- prize places in the discipline at the All-Ukrainian Olympiads - 20 points;
- participation in the international / all-Ukrainian competition of scientific student works - 15 points
- participation in international / all-Ukrainian scientific conferences of students and young scientists - 12 points;
- participation in all-Ukrainian Olympiads in the discipline - 10 points
- participation in Olympiads and scientific conferences of the KHNADU in the discipline - 5 points;
- performance of individual scientific and research (educational and research) tasks of increased complexity - 5 points.

6.3 The number of additional points cannot exceed 20 points.

**7** The total final grade for studying an academic discipline cannot exceed 100 points.

The overall final grade for the study of the academic discipline is determined according to the scale given in Table 2.

**Table 2** – The scale for evaluating the knowledge of students based on the results of the final control of the academic discipline

Score in points	Evaluation on a national scale		Evaluation on a national scale	
	credit exam	credit exam		Criterion
<b>90-100</b>	<b>famously</b>	<b>Enrolled</b>	<b>A</b>	The theoretical content of the course has been mastered in its entirety, without gaps, the necessary practical skills for working with the mastered material have been formed, all educational tasks provided for in the training program have been completed, the quality of their performance has been assessed with a number of points close to the maximum

Score in points	Evaluation on a national scale		Evaluation on a national scale	
	credit exam	credit exam		Criterion
<b>80–89</b>	<b>Good</b>	<b>Credited</b>	<b>B</b>	The theoretical content of the course has been mastered in its entirety, without gaps, the necessary practical skills for working with the mastered material have mainly been formed, all educational tasks provided for by the training program have been completed, the quality of most of them has been assessed with a number of points close to the maximum
<b>75-79</b>			<b>C</b>	The theoretical content of the course has been mastered in its entirety, without gaps, some practical skills of working with the mastered material have not been formed enough, all educational tasks provided for by the training program have been completed, the quality of none of them has been evaluated with a minimum number of points, some types of tasks have been completed with errors
<b>67-74</b>	<b>Passably</b>		<b>D</b>	The theoretical content of the course is partially mastered, but the gaps are not significant, the necessary practical skills for working with the mastered material are basically formed, most of the educational tasks provided by the training program have been completed, some of the completed tasks may contain errors
<b>60–66</b>			<b>E</b>	The theoretical content of the course has been partially mastered, some practical work skills have not been formed, many educational tasks provided by the training program have not been completed, or the quality of some of them has been assessed with a number of points close to the minimum.

Score in points	Evaluation on a national scale		Evaluation on a national scale	
	credit exam	credit exam		Criterion
<b>35–59</b>	<b>Unsatisfactorily</b>	<b>Not counted</b>	<b>FX</b>	The theoretical content of the course has been partially mastered, the necessary practical work skills have not been formed, most of the prescribed training programs of educational tasks have not been completed, or the quality of their implementation has been assessed with a number of points close to the minimum; with additional independent work on the course material, it is possible to improve the quality of the performance of educational tasks (with the possibility of retaking)
<b>0–34</b>	<b>Unacceptable</b>		<b>F</b>	The theoretical content of the course has not been mastered, the necessary practical work skills have not been formed, all completed educational tasks contain gross errors, additional independent work on the course material will not lead to any significant improvement in the quality of the performance of educational tasks (with a mandatory repeat course)

### Course policy:

- the course involves working in a team, the environment in the classroom is friendly, creative, open to constructive criticism;
- mastering the discipline involves mandatory attendance of lectures and practical classes, as well as independent work;
- independent work involves the study of individual topics of the academic discipline, which are presented in accordance with the program for independent study, or were considered briefly;
- all tasks provided by the program must be completed within the set time;
- if the student of higher education is absent from classes for a good reason, he presents the completed tasks during independent preparation and consultation of the teacher;
- while studying the course, students of higher education must adhere to the rules of academic integrity set forth in the following documents:
  - «Rules of academic integrity of participants in the educational process KHNADU»



([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_dobroch\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_dobroch_1.pdf)), Academic integrity. Checking the text of academic, scientific and qualification papers for plagiarism» ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_85\\_1\\_01.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_85_1_01.pdf), Moral and ethical code of participants in the educational process KHNADU ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_MEK\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_MEK_1.pdf)).

- in case of detection of plagiarism, the applicant receives 0 points for the task and must repeat the tasks provided for in the syllabus;
- writing off during tests and exams is prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing.

## **Recommended Books.**

### **1. Basic literature**

1.1 Закон України «Про аудит фінансової звітності та аудиторську діяльність» у редакції від 01.08 2021 № 2258-VIII. URL: <https://zakon.rada.gov.ua/laws/show/2258-19#text>.

1.2 Міжнародні стандарти аудиту. URL: <https://mof.gov.ua/uk/mizhнародni-standarti-audit>.

1.3 Концепція системи забезпечення якості аудиторських послуг в Україні. Затверджено рішенням Аудиторської палати України від 26.09.2013 р. № 279/7 URL: [https://zakon.rada.gov.ua/rada/show/vr9\\_7230-13#Text](https://zakon.rada.gov.ua/rada/show/vr9_7230-13#Text).

1.4 Методичні рекомендації щодо проведення аудиту фінансової звітності кредитних спілок відповідно до міжнародних стандартів аудиту. Затверджено рішенням Аудиторської палати України від 01.11.2012 року № 260/6. URL: [https://zakon.rada.gov.ua/rada/show/vr\\_02230-12#Text](https://zakon.rada.gov.ua/rada/show/vr_02230-12#Text).

1.5 Методичні рекомендації щодо забезпечення аудиторськими фірмами системи зберігання аудиторської документації та іншої конфіденційної інформації (затверджено рішенням Аудиторської палати України від 03.11.2011 № 240/10). URL: [https://zakon.rada.gov.ua/rada/show/vr\\_10230-11#Text](https://zakon.rada.gov.ua/rada/show/vr_10230-11#Text).

1.6 Методичні рекомендації щодо заповнення форм фінансової звітності, Наказ Міністерства фінансів України від 28.03.2013 р. № 433. URL: <https://zakon.rada.gov.ua/rada/show/v0433201-13#Text>.

1.7 НП(С)БО 1 «Загальні вимоги до фінансової звітності», Наказ Міністерства фінансів України від 07.02.2013 р. № 73. URL: <https://zakon.rada.gov.ua/laws/show/z0336-13#Text>.

1.8 Перелік послуг, які можуть надавати аудитори (аудиторські фірми). Затверджено рішенням Аудиторської палати України від 22.12.2011 р. № 244/14. URL: <https://zakon.rada.gov.ua/rada/show/vr244230-11#Text>.

1.9 Бурлан С. А. Організація і методика аудиту : навч. посіб. / С. А. Бурлан, Н. О. Руденко. Миколаїв : Вид-во ЧНУ ім. Петра Могили, 2017. 184 с

1.10 Організація і методика аудиту : навч. посіб. для закладів вищої освіти / МОН України, Уманський держ. пед. ун-т імені Павла Тичини; уклад. І. А. Бержанір. Умань : ВПЦ «Візаві», 2022. 326 с

1.11 Подік І. І. Електронний аудит як один із податкових інструментів подолання негативних наслідків та загроз для економіки України, спричинених пандемією covid-19. *Економіка та держава*. 2020. № 6. С. 118–121. URL: [http://www.economy.in.ua/pdf/6\\_2020/21.pdf](http://www.economy.in.ua/pdf/6_2020/21.pdf).

## **2. Supporting literature**

2.12 Вербицька В.І., Говтва І.М. Аудиторська перевірка обліку основних засобів як засіб вдосконалення організації бухгалтерської роботи на підприємстві. *Професійний менеджмент в сучасних умовах розвитку ринку: Матеріали доповідей VII науково-практичної конференції з міжнародною участю (1 листопада 2018 р.)*: Збірник. Х.: Монограф. 2018. С. 55-57.

2.13 Даценко Г. В., Чолій Л. О. Аудит оподаткування : опорний конспект лекцій. Вінниця : Редакційно-видавничий відділ ВТЕІ КНТЕУ, 2019. 88 с.

2.14. Огійчук М.Ф., Рагуліна І.І., Новіков І.Т., Рагуліна М.М. Внутрішній аудит : навч. посіб. 5-ге вид., перероб. і доп. Київ : Алерта, 2022. 390 с

2.15 Гамова О. В., Феофанов Л. К., Ракитянська Ю. В. Шляхи вдосконалення обліку та аудиту виробничих запасів на складах підприємств. *Економічна наука*. 2020. № 3. С. 57 – 62..

2.16 Жукова Т. А., Ганус І. С., Плікус І. Й. Аналіз ринку аудиторських послуг в Україні. *Вісник Сумського державного університету. Серія Економіка*. 2019. № 2. С. 63–69.

2.17 Лубенченко О. Е., Василюк М. М. Організаційні засади аудиту фінансової звітності в Україні. *Статистика України*. 2019. № 2. С. 92–97.

2.18 Малишкін О. І. Облік і аудит податків в Україні: теорія, методологія, практика: навч.-практ. посіб. / Міжгалузева академія управління. Київ : Центр учбової літератури, 2018. 375 с.

2.19. Меліхова Т. О., Височина В. В. Розробка програми аудиту витрат на виробництво для підвищення фінансової безпеки підприємства. *Економіка та держава*. 2018. № 1. С. 69–75.

2.20 Подмешальська Ю. В., Троян О. В., Біла Л. В. Теоретико практичні аспекти проведення аудиту основних засобів. *Інвестиції: практика та досвід*. 2019. № 2. С. 64–70.

2.21 Рябчук О. Г., Коротаєва І. Р. Особливості та проблеми аудиту грошових коштів у касі та на рахунках суб'єкта господарювання у банку. *Науковий вісник Херсонського державного університету*. 2018. Випуск 29. Частина 2. С.181–184.

2.22 Томчук О. В., Фабіянська В. Ю. Концепція суттєвості в обліковій та аудиторській практиці. *Економіка Фінанси Менеджмент: актуальні питання науки і практики*. 2018. № 6. С. 72–86

Радіонова Н. Й., Тищенко С. В. Методичні засади проведення аудиту виробничих запасів. *Інтернаука*. 2020. № 16 (96). С. 21-24.

## **2.3 Information resources**

- 3.1. Бухгалтер 911 : сайт для бухгалтерів. URL: <https://buhgalter911.com/uk/>
- 3.2. Все про бухгалтерський облік. Всеукраїнська професійна газета : веб-сайт. URL: <http://vobu.ua/>.
- 3.3. Платформа Ліга: Закон : веб-сайт. URL: <http://www.ligazakon.ua/>
- 3.4. Офіційний веб-портал Верховної ради України : веб-сайт. URL: <http://rada.gov.ua/>.
- 3.5. Національна бібліотека України імені В.І. Вернадського : веб-сайт. URL: <http://www.nbuv.gov.ua/>.
- 3.6. Податки та бухгалтерський облік. Інформаційно-аналітичний журнал : веб-сайт. URL: <https://i.factor.ua/ukr/journals/nibu/>.

Developer(s)

syllabus of the academic discipline \_\_\_\_\_ Kovaleva T.V.

Head of the department \_\_\_\_\_ Kovaleva T.V.