

**SYLLABUS**  
**educational component**  
**(by the choice of higher education students)**

**Reporting of motor transport and road construction enterprises**

Subjects:	<b>Reporting of motor transport and road construction enterprises</b>
Level of higher education:	<b>second (master's)</b>
Course page in Moodle:	<b><a href="https://dl2022.khadi-kh.com/course/view.php?id=2556">https://dl2022.khadi-kh.com/course/view.php?id=2556</a></b>
The scope of the educational component	<b>4 credits (120 hours)</b>
Final control form	<b>test</b>
Consultations:	<b>on schedule</b>
Name of the department:	<b>department of accounting and taxation</b>
Teaching language:	<b>English</b>
Course leader:	<b>Kostenko Yurii – Candidate of Engineering Sciences, Associate Professor</b>
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**Brief content of the educational component:**

**The goal is** formation of theoretical knowledge and practical skills in the theory and practice of studying the composition, structure, content and procedure for compiling and submitting financial, tax and statistical reports of motor transport and road construction enterprises.

**The subject is** a pedagogically adapted system of concepts about the content, structure, procedure for compiling and using various types and forms of reporting of motor transport and road construction enterprises.

**The main tasks of studying an academic discipline are:**

- study of legal and information support, quality characteristics and general requirements for financial reporting of motor transport and road construction enterprises;
- formation of practical skills of accounting reporting, consistency of individual reporting indicators and the ability to use reporting in justifying management decisions;
- awareness of responsibility for the reliability of information, the completeness of the display of economic transactions, the timeliness of the formation of reporting information.

**Prerequisites for studying the educational component:**

Enterprise Economics, Financial Accounting, Enterprise Reporting.

**Competencies acquired by the acquirer:**

- ability to search, process and analyze information from various sources;
- use legislative and instructional materials that directly affect the construction of accounting and reporting of motor transport and road construction enterprises;
- to understand the essence of the objects of accounting and reporting of motor transport and road construction enterprises;
- possess methodical tools to form and fill in the main forms of financial, tax, statistical and other forms of reporting of motor transport and road construction enterprises.

**Learning outcomes:**

- to know the main legislative and regulatory documents regulating the reporting of motor transport and road construction enterprises;
- know the content, structure and procedure for compiling all forms of reporting

submitted by motor transport and road construction enterprises to certain users;

- to understand the economic essence of the reporting indicators, their place and role in the assessment of the enterprise's activity;
- be able to accumulate information necessary for reporting;
- ensure the reliability of relevant data and use the latter to make relevant management decisions.

### Thematic plan

No topic	Name of topics (Lecture, Practice session , Independent work)	Number of hours	
		Intramural	Intramural
1	Lecture "General requirements for enterprise reporting"	2	1
	Practice session "General requirements for enterprise reporting"	2	0
	Independent work "Procedure for submission and publication of enterprise reporting"	14	18
2	Lecture "Financial reporting of motor transport and road construction enterprises"	4	1
	Practice session "Financial reporting of motor transport and road construction enterprises"	4	1
	Independent work "Consolidated financial reporting of motor transport and road construction enterprises"	14	18
3	Lecture "Tax reporting of motor transport and road construction enterprises"	2	1
	Practice session "Tax reporting of motor transport and road construction enterprises"	2	0
	Independent work "Features of tax reporting of motor transport and road construction enterprises that pay a single tax"	14	19
4	Lecture "Statistical reporting of motor transport and road construction enterprises"	4	1
	Practice session "Statistical reporting of motor transport and road construction enterprises"	4	2
	Independent work "Procedure for drawing up and submitting reports to the Social Insurance Fund for temporary disability and the Social Insurance Fund for accidents at work and occupational diseases in Ukraine"	14	18
5	Lecture "Internal economic reporting of motor transport and road construction enterprises"	2	1
	Practice session "Internal economic reporting of motor transport and road construction enterprises"	2	0
	Independent work "Management reporting in the internal control system"	16	19
6	Lecture "Non-financial reporting of motor transport and road construction enterprises"	2	1
	Practice session "Non-financial reporting of motor transport and road construction enterprises"	2	1
	Independent work "Reporting of motor transport and road construction enterprises for making environmental decisions"	16	18
<b>Total</b>	Lecture	16	6
	Practice session	16	4
	Independent work	88	110

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

**Teaching methods:**

- verbal method (lecture, discussion, etc.);
- practical method (practical classes);
- visual method (the method of illustrations and the method of demonstrations);
- independent work.

## Evaluation system and requirements:

### Evaluation methods and forms:

- oral control (survey);
- written control;
- practical test;
- self-assessment method;
- credit;
- student presentations and speeches at scientific events;
- performance and protection of practical/laboratory work.

### 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:

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

де  $K^{nomou}$  – 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 A student of higher education receives a credit in the last lesson in the discipline based on the results of the current assessment. The average score for the current activity is converted into points on a 100-point scale, according to the conversion table (table 1).

Applicants for higher education who have a current grade point average in the discipline lower than "3" (60 points) can increase their current grade by taking tests in the discipline in the last session.

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.

2 The condition for obtaining credit is:

- making up for all missed classes;
- the average current grade in the discipline is not lower than "3" (60 points).

3 For performing individual independent work and participation in scientific events, additional points are awarded to the winners.

3.1 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 in the discipline for which the final form of control is an exam.

3.2 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.

**3.3** The number of additional points cannot exceed 20 points.

**4** The learning outcome is evaluated:

- on a two-point scale (passed/failed) according to table 2;
- on a 100-point scale (for differentiated assessment) according to table 3.

The final grade together with additional points cannot exceed 100 points.

**Table 2 – Scale for transferring points to the national evaluation system**

On a 100-point scale	On a national scale
from 60 points to 100 points	counted
less than 60 points	not counted

The rating assessment of the discipline and its translation into grades on the national scale and the ECTS scale is carried out in accordance with the Regulations on the Evaluation of the Study Results of Higher Education Applicants of the KHNADU..

**Table 3 – The scale for evaluating the knowledge of students based on the results of the final control of the academic discipline**

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	Evaluation	Criterion
90-100	famously	Enrolled	A	The theoretical content of the course has been mastered in its entirety, without gaps, thenecessary practical skills for working with themastered material have been formed, all educational tasks provided for in the training program have been completed, the quality oftheir performance has been assessed with a number of points close to the maximum
80–89	Good	Credited	B	The theoretical content of the course has been mastered in its entirety, without gaps, thenecessary practical skills for working with themastered material have mainly been formed, all educational tasks provided for by the trainingprogram have been completed, the quality ofmost of them has been assessed with a number of points close to the maximum
75-79			C	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 trainingprogram have been completed, the quality ofnone of them has been evaluated with a minimum number of points, some types of tasks have been completed with errors
67-74	Passably		D	The theoretical content of the course is partially mastered, but the gaps are not significant, the necessary practical skills for working with themastered 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
60–66			E	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.
35–59	Unsatisfactorily	Not counted	FX	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)
0–34	Unacceptable		F	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\\_0-02.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_0-02.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 The Commercial Code of Ukraine : Law of Ukraine dated January 16, 2003 No. 436-IV. URL : <https://zakon.rada.gov.ua/laws/show/en/436-15>
- 1.2 Tax Code of Ukraine: Law of Ukraine dated December 2, 2010 No. 2755-VI URL : <https://cis-legislation.com/document.fwx?rgn=32564>
- 1.3 On accounting and financial reporting in Ukraine: Law of Ukraine dated July 16, 1999

No. 996-XIV. URL : <https://cis-legislation.com/document.fwx?rgn=11697>

1.4 On road transport: Law of Ukraine dated 04/05/2001 No. 2344-III.. URL : <https://zakon.rada.gov.ua/laws/show/en/2344-14#Text>

1.5 On Automobile Roads: Law of Ukraine dated September 8, 2005 No. 1887-IX. URL : <https://zakon.rada.gov.ua/laws/show/en/2862-15#Text>

1.6 International Financial Reporting Standards: URL: <https://www.ifrs.org/#>

1.7 Bochulia T., Artyukh-Pasyuta O., Kovalevska N., Gaidar S., Korobkina I. Accounting and Financial Reporting for IFRS: tutorial for self-study. Kharkiv: Publishing house I. Ivanchenko, 2019. 317 p. URL : <https://repo.btu.kharkov.ua//handle/123456789/10422>

1.8 Dick W., Missonier-Piera F. Financial Reporting under IFRS: A Topic Based Approach. 1st ed. John Wiley & Sons INC International Concepts. 2010. 368 p.

## **2. Information resources**

2.1. Verkhovna Rada of Ukraine: website URL: <https://www.rada.gov.ua/en>

2.2. Cabinet of Ministers of Ukraine: website. URL: <https://www.kmu.gov.ua/en>

2.3. Ministry of Finance of Ukraine: website. URL: <https://mof.gov.ua/en>

2.4. State Statistics Committee of Ukraine: website. URL: <https://www.ukrstat.gov.ua/>

Developer(s)  
syllabus of the academic discipline

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