

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
West Ukrainian National University
Faculty of Finance and Accounting**

CONFIRMED:
Dean of the Faculty of Finance and Accounting

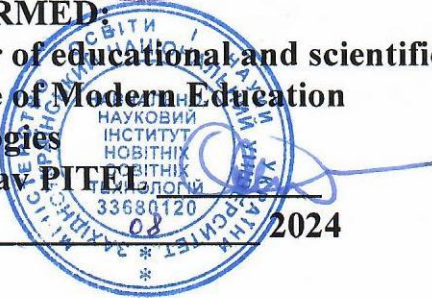
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« 30 » _____ 2024

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« 30 » _____ 2024



**CURRICULUM
on discipline
«ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES»**

Degree of higher education- bachelor's degree

Branch of knowledge - 07 «Management and administration»

Specialty - 071 «Accounting and taxation»

Educational professional program- «Accounting and taxation»

Department of Accounting and Taxation


Form of study	Course	Semester	Lectures (hours)	Practice classes (hours)	Individual student's work (hours)	Training (hours)	Self-studies (hours)	Total (hours)	Exam (sem.)
Daily	3	6	32	14	3	6	95	150	6
Correspondence	3	6	8	4	-	-	138	150	6

**Ternopil - ZUNU
2024**


30.08.2024
[Signature]


The curriculum has been prepared by
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The curriculum was confirmed at the meeting of the Department of Accounting and
Taxation, protocol № 1, from 28.08.2024.

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Considered and approved by the providing group of specialty 071 «Accounting and
taxation», protocol № 2, from 30.08.2024.

Head of the providing group of specialty,
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Guarantor of the EPP «Accounting and Taxation»
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STRUCTURE OF THE CURRICULUM ON DISCIPLINE «ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES»

1. Description of the discipline «ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES»

Discipline - «ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES»	Field of knowledge, specialty, degree of higher education	Characteristics of the academic discipline
The number of ECTS credits is 5	Discipline 07 Management and administration	Elective discipline The language of instruction is Ukrainian
The number of credit modules is 3	Specialty 071 "Accounting and taxation"	A year of training Day form - 3 Correspondence form - 3 Semester Day form - 6 Correspondence form - 6
The number of content modules is 2	Degree of higher education- bachelor	Day form Lectures – 32 hours. Practical classes - 14 hours. Correspondence form Lectures - 8 hours. Practical classes - 4 hours. Independent work Full-time - 95 hours. Correspondence form - 138 hours. Training: Daytime - 6 hours. Individual work - Day form - 3 hours. Type of final control - exam
Total hours Denna -150 Correspondence- 150		
Weekly hours- hours, of which classroom hours - 3 hours.		

2. The purpose and tasks on the discipline «ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES»

2.1. The purpose of studying the discipline

The purpose of studying this discipline is the formation of students' theoretical knowledge about the principles of organization of accounting, taxation and reporting in foreign countries according to international standards in order to use their progressive elements at Ukrainian enterprises. To form in students a complete system of theoretical knowledge from the course and the possibility of their use in practical professional activities.

2.2. The task of studying the discipline

Studying the methods and organization of accounting and taxation in accordance with international standards using progressive forms.

Tasks of lecture classes:

As a result of conducting lectures in accordance with the program and work plan, students should know the structure and content of the course, be able to find the connection between the course topics and other economic disciplines, and also be able to correctly apply the acquired knowledge regarding international accounting rules to solve practical problems.

Tasks of practical classes:

As a result of conducting practical classes, students should master the principles of organization and methodology of accounting and taxation in accordance with international standards, be able to reflect the economic content of economic transactions on accounts; consolidate the theoretical knowledge obtained at the lectures.

3. Program of educational discipline „ACCOUNTING AND TAXATION IN FOREIGN COUNTRIES"

Content module 1 Accounting of assets

Topic 1. General characteristics of the international accounting and reporting system

World economic development and its influence on the construction of the international accounting and reporting

system.

Factors determining national peculiarities of accounting systems.

General characteristics of accounting systems.

Peculiarities of accounting organization in different countries. Accounting models.

Accounting and management. Types of accounting.

Regulation of accounting according to International and European accounting standards.

Accounting principles in foreign countries.

Topic 2. International systems of Chart of accounts

Chart of accounts and general principles of their construction.

Charts of accounts of the European Economic Society.

Organization of African Unity Charts of Accounts.

Chart of accounts of the Anglo-Saxon accounting system.

Topic 3. Accounting and taxation of long-term assets. Accounting of fixed assets.

The essence of fixed assets.

Accounting for intangible assets.

Accounting of natural resources.

Peculiarities of assessment of fixed assets.

Methods of accounting for fixed assets.

Accounting of costs for the operation of fixed assets.

Methods of calculating depreciation of fixed assets.

Topic 4. Inventory accounting

The task of inventory accounting.

Assessment of material and production stocks.

Methods of analytical accounting of material stocks.

Features of stock inventory.

Topic 5. Cash flow accounting and accounts receivable

Cash accounting. Types of cash flows.

Accounting for short-term investments in valuable liquidation assets.

A general approach to managing receivables.

Receivable accounts.

Recognition of receivables.

Assessment of receivables (accounting for doubtful debts).

Debt liquidation policy.

Topic 6. Accounting and taxation of wages and overheads

Accounting of wages and payments to workers and employees.

Basic approaches to the problems of remuneration.

Experience of material stimulation of work.

Foreign experience in the application of salary forms and systems.

Forms and methods of controlling the level of wages in countries with a market economy and in Ukraine.

Accounting and allocation of overhead costs.

Topic 7. Basics of management accounting. Accounting of production costs and calculation of production costs

Production costs and their classification.

The procedure and methods of accounting for production costs.

Accounting of production costs according to the standard-cost system.

Accounting for production costs and calculation of production costs according to the direct costing system.

Topic 8. Accounting of short-term, long-term liabilities and equity

Accounting for short-term liabilities.

Accounting for long-term liabilities.

Equity accounting.

Topic 9. Financial reporting

The structure and composition of company reporting.

Balance sheet.

Income statement.

Cash flows statements.

Statement of equity.
 Notes to financial statements.
 Types of companies and their impact on the reporting process.
 Methodology and technique of drawing up consolidated financial statements.
Topic 10. Peculiarities of accounting and taxation in foreign countries
 Organizational and methodical regulations of accounting in EU countries.
 Peculiarities of international business taxation in EU countries.
 Organizational and conceptual foundations of financial reporting in EU countries.
 Accounting legislation in France.
 Accounting of financial results and self-financing of the firm in France.
 Presentation of accounting documents in France.
 Accounting regulation in Denmark and Germany. Cost accounting in Denmark.
 Peculiarities of accounting and taxation in Great Britain. Accounting in the Netherlands.
 Accounting in Greece. Accounting professions in Greece. Presentation of accounting documents in Greece.
 Accounting regulation in Ireland. Accounting professions in Ireland. Auditing in Ireland.
 Accounting in Italy. Accounting regulation and accounting professions in Italy. Presentation of accounting reporting documents in Italy.
 Accounting in Luxembourg. Accounting regulation and accounting professions in Luxembourg.
 Legal foundations of the accounting system in Portugal.
 Accounting principles in Spain. Accounting regulation in Sweden and Belgium.
 Accounting and taxation in USA.
 Accounting and taxation in Canada.
 Accounting and taxation in Brazil.
 Accounting and taxation in China.
 Accounting and taxation in African countries.
 Accounting and taxation in other foreign countries.

4. The structure of credit for the discipline "Accounting and taxation in foreign countries"
 full-time form

	Number of hours		Self- studies of student s	ISW	Training	Control measures
	Lectures	Practical classes				
Content module 1 Accounting of assets						
Topic 1. General characteristics of the international accounting and reporting system	1	1				
Topic 2. International systems of Chart of accounts	1	1			3	Current survey, testing
Topic 3. Accounting and taxation of long-term assets. Accounting of fixed assets	6	1	20	3		
Topic 4. Inventory accounting	4	2	10			
Topic 5. Cash flow accounting and accounts receivable	2	2	10			
Topic 6. Accounting and taxation of wages and overheads	4	1	10			
Topic 7. Basics of management accounting. Accounting of production costs and calculation of production costs	2	1	10		3	Current survey, testing
Topic 8. Accounting of short-term, long-term liabilities and equity	4	1	10			
Topic 9. Financial reporting	4	2	10			

Topic 10. Peculiarities of accounting and taxation in foreign countries	4	2	12		
Together	32	14	95	3	6
extramural form					
				Number of hours	
				Lectures	Practical classes
					Self-studies of students
Topic 1. General characteristics of the international accounting and reporting system					10
Topic 2. International systems of Charts of accounts					10
Topic 3. Accounting and taxation of long-term assets. Accounting of fixed assets.			2	2	38
Topic 4. Accounting of material values			2	2	10
Topic 5. Cash flow accounting and accounts receivable			2		10
Topic 6. Accounting and taxation of wages and overheads					10
Topic 7. Basics of management accounting. Accounting of production costs and calculation of production costs					10
Topic 8. Accounting of short-term, long-term liabilities and equity					10
Topic 9. Financial reporting					10
Topic 10. Peculiarities of accounting and taxation in foreign countries			2		20
Together			8	4	138

5. Topics of practical classes (full-time form)

Practical lesson 1.

Topic 1. General characteristics of the international accounting and reporting system

Purpose: study of the peculiarities of the organization of accounting in foreign countries

Questions for discussion:

1. World economic development and its influence on the construction of the international accounting and reporting system.
2. Factors determining national peculiarities of accounting systems.
3. General characteristics of accounting systems.
4. Peculiarities of accounting organization in different countries. Accounting models.
5. Accounting and management. Types of accounting.
6. Accounting regulations according to international and European standards.
7. Accounting principles in foreign countries.

Topic 2. International systems of Charts of accounts

Purpose: study of the specifics of the formation of Charts of accounts in foreign countries.

Questions for discussion:

1. Charts of accounts and general principles of their construction.
2. Charts of accounts of the European Economic Society.
3. Charts of accounts of the Organization of African Unity.
4. Charts of accounts of the Anglo-Saxon accounting system.

Practical lesson 2,3,4.

Topic 3. Accounting of long-term assets. Accounting of fixed assets

Purpose: studying the peculiarities of the organization of fixed assets accounting.

Questions for discussion:

1. The essence of fixed assets.
2. Accounting of intangible assets.
3. Accounting of natural resources.
4. Peculiarities of assessment of fixed assets.
5. Methods of accounting for fixed assets.
6. Accounting of costs for the operation of fixed assets.
7. Methods of calculating depreciation of fixed assets.

Practical lesson 5.

Topic 4. Inventory accounting

Purpose: to study the peculiarities of the organization of inventory accounting.

1. The task of inventory accounting.
2. Evaluation of material and production stocks.
3. Methods of analytical accounting of material stocks.
4. Features of stock inventory.

Practical lesson 6.

Topic 5. Cash flow accounting and accounts receivable

Purpose: studying the peculiarities of the organization of accounting for liquid assets and receivables.

Cash accounting. Types of cash flows/

Accounting for short-term investments in valuable liquidation assets.

A general approach to managing receivables.

Accounts receivable.

Recognition of receivables.

Debt liquidation policy.

Practical lesson 7.

Topic 6. Accounting and taxation of wages and overheads.

Purpose: studying the peculiarities of the organization of accounting for wages and overheads.

Accounting of wages and payments to workers and employees.

Basic approaches to the problems of remuneration.

Experience of material stimulation of work.

Foreign experience in the application of salary forms and systems.

Forms and methods of controlling the level of wages in countries with a market economy and in Ukraine.

Accounting and allocation of overhead costs.

Practical lesson 8.

Topic 7. Basics of management accounting. Accounting of production costs and calculation of production costs

Purpose: studying the peculiarities of the organization of accounting for production costs and calculating the cost of production.

Production costs and their classification.

The procedure and methods of accounting for production costs.

Accounting of production costs according to the standard-cost system.

Accounting for production costs and calculation of production costs according to the direct costing system.

Practical lesson 9.

Topic 8. Accounting of short-term, long-term liabilities and equity

Purpose: studying the peculiarities of the organization of accounting for short-term, long-term liabilities and equity.

Accounting for short-term liabilities.

Accounting for long-term liabilities.

Equity accounting.

Practical lesson 10.

Topic 9. Financial reporting

Goal: studying the features of financial reporting

The structure and composition of company reporting.

Balance sheet.

Profit and loss account.

Types of companies and their impact on the reporting process.

Methodology and technique of drawing up consolidated financial statements.

Practical lesson 11,12.

Topic 10. Peculiarities of accounting organization and taxation in foreign countries

Purpose: study of the peculiarities of the organization of accounting in different countries of the world

Organizational and methodical regulations of accounting in EU countries.

Peculiarities of international business taxation in EU countries.

Organizational and conceptual foundations of financial reporting in EU countries.

Accounting legislation in France.
Accounting of financial results and self-financing of the firm in France.
Presentation of accounting documents in France.
Accounting regulation in Denmark and Germany.
Cost accounting in Denmark.
Peculiarities of the organization of accounting and auditing in Great Britain.
Accounting in Japan. Peculiarities of the audit organization in Japan.
Accounting in the Netherlands.
Accounting in Greece. Accounting professions in Greece. Presentation of accounting documents in Greece.
Accounting regulation in Ireland. Accounting professions in Ireland. Auditing in Ireland.
Accounting in Italy. Accounting regulation and accounting professions in Italy. Presentation of accounting reporting documents in Italy.
Accounting in Luxembourg. Accounting regulation and accounting professions in Luxembourg.
Legal foundations of the accounting system in Portugal.
Accounting principles in Spain.
Accounting regulation in Sweden and Belgium.
Accounting and taxation in USA.
Accounting and taxation in Canada.
Accounting and taxation in Brazil.
Accounting and taxation in China.
Accounting and taxation in African countries.
Accounting and taxation in other foreign countries.

(correspondence form)

Practical lesson 1

Topic 3. Accounting of long-term assets. Accounting of fixed assets.

Purpose: studying the peculiarities of the organization of fixed capital accounting.

Questions for discussion:

1. The essence of fixed assets.
2. Accounting of intangible assets.
3. Accounting of natural resources.
4. Peculiarities of assessment of fixed assets.
5. Methods of accounting for fixed assets.
6. Accounting of costs for the operation of fixed assets.
7. Methods of calculating depreciation of fixed assets.

Practical lesson 2

Topic 10. Peculiarities of accounting organization and taxation in foreign countries

Purpose: study of the peculiarities of the organization of accounting in different countries of the world

Organizational and methodical regulations of accounting in EU countries.

Peculiarities of international business taxation in EU countries.

Organizational and conceptual foundations of financial reporting in EU countries.

Accounting legislation in France. Accounting and taxation in USA. Accounting and taxation in Canada.

Accounting and taxation in Brazil. Accounting and taxation in China.

Accounting and taxation in African countries. Accounting and taxation in other foreign countries.

6. Training from the discipline

Purpose of discipline training "Accounting and taxation in foreign countries" - formation of students' knowledge about the principles of building an accounting system according to international standards, mastering the procedure for forming financial statements according to international standards with the aim of using their progressive elements at Ukrainian enterprises. Successful completion of the training contributes to the strengthening of the practical orientation in the training of specialists.

Training allows:

- to ensure the assimilation of theoretical knowledge obtained in the process of studying the discipline "Accounting and taxation in foreign countries";

- to develop students' skills in forming financial statements according to international standards.
-

Organization and training.

1. Introductory part. Updating the topic of the training session and structuring the process of its implementation. Acquaintance of students with the purpose of the training, its tasks, procedure, and expected results. Presentation of the training program.

2. Organizational part. Establishing training rules, forming student working groups, defining tasks and assigning roles. Provision of training participants with handouts: tables, document forms, algorithms, instructions.

3. The practical part. Performance of training tasks in groups using basic and innovative training methods. Preparation of presentation materials based on the results of the training task.

4. Summing up. Presentation of practical work in groups. Discussion of the results of the tasks, exchange of opinions on the issues of the training topic, summing up, evaluation of the effectiveness of work in groups and achievement of the training goals.

The topic of the training

According to the accounting information of the company "SUSS", which prepares financial statements in the IFRS format (reporting date - 12/31/2022), it is necessary to:

Determine the actual costs under the contract for each year 2020, 2021, 2022.

Determine the financial result according to the contract.

Compile a statement of total income for 2020, 2021, 2022.

Draw conclusions.

7. Individual student's work

No	Subject	Number of hours
1.	General characteristics of the international accounting and reporting system	- (10)
2.	International systems of accounting chart of accounts	-(10)
3.	Accounting for long-term assets. Accounting of fixed capital	20 (38)
4.	Accounting of material values	10 (10)
5.	Accounting of liquid assets and receivables	10 (10)
6.	Accounting and taxation of wages and overheads	10 (10)
7.	Basics of management accounting. Accounting of production costs and calculation of production costs	10 (10)
8.	Accounting of short-term, long-term liabilities and equity	10 (10)
9.	Financial reporting	10 (10)
10.	Peculiarities of the organization of accounting and taxation in foreign countries	13(20)
	Together	93 (138)

8. Teaching methods

In the educational process, the following are used: lectures, practical classes, consultations, independent work, work in groups, the survey method, testing, situational modeling, business games, abstracts, preparation and presentation of projects.

9. Assessment tools and methods of demonstrating learning outcomes

In the process of studying the discipline "Accounting and taxation in foreign countries" the following assessment tools and methods of demonstrating learning outcomes are used:

- current survey, testing;
- presentations of the results of completed tasks;
- evaluation of the results of modular control work;
- evaluation of a complex practical individual task;

- evaluation of the results of students' independent work;
- scientific discussion;
- other types of individual and group tasks.

10. Assessment policy

- **Deadline and re-course policies:** Works passed in violation of terms without valid reasons are rated lower (-20 points). Modules are reassigned with the permission of the Dean, if there are valid reasons (for example, sick leave).
- **Academic Integrity Policy:** Write-offs during tests and exams are forbidden (including using mobile devices). Mobile devices may only be used during online testing.
- **Attendance Policy:** Attendance of lessons is a necessary component of the grade for which points are earned. For objective reasons (for example, illness, international internship), training may be provided on-line in case of agreement with the course leader.

11. Assessment

The final score (on a 100-point scale) the discipline «Accounting and taxation in foreign countries» is defined as a weighted average, depending on the proportion of each component of test credit.

Module 1		Module 2	Module 3	Module 4
20%	20%	5%	15%	40%
Current assessment	Modular control 1	Training	Independent work	
It is defined as the arithmetic average of the grades obtained during classes. The survey is conducted from 1 to 4 topics.	Testing in the Moodle system for 1 content module	Assessment is based on the performance of the assigned task. The grade is formed as an arithmetic average of the grades obtained during the training.	Assessment is based on the performance of the assigned task. Abstract presentation of a correctly completed task - 60 points. Presentation and defense of obtained research results - 40 points.	Test tasks (5 tests of 2 points each) - max. 10 points. Theoretical questions (2 questions for 20 points each) - max. 40 points. Task (1 task – 50 points) – max. 50 points

Assessment of the level of acquired theoretical knowledge and practical skills according to the scale of the University is carried out on the basis of a modular rating system of knowledge control and involves the stimulation of systematic, rhythmic, independent work of students, increasing the objectivity of assessing their knowledge, determining the student rating, introducing healthy competition between students in education and development of their creative abilities. Modular rating control is carried out on the basis of predefined content modules, which are logically completed parts of theoretical and practical educational material for individual stages of studying the discipline. The obtained level of knowledge of the student from all types of work performed in the discipline (theoretical training, practical work, KPIZ) is evaluated both on the national scale and on the ECTS scale. The transfer of grades according to the KMSONP system is carried out according to the scheme presented in the table

Rating scale:

Module 1		Module 2	Module 3	Module 4
20%	20%	5%	15%	40%
Current assessment	Modular control 1	Training	Independent work	
It is defined as the arithmetic average of the grades obtained during classes. The survey is conducted from 1 to 4 topics.	Testing in the Moodle system for 1 content module	Assessment is based on the performance of the assigned task. The grade is formed as an arithmetic average of the grades obtained during the training.	Assessment is based on the performance of the assigned task. Abstract presentation of a correctly completed task - 60 points. Presentation and defense of obtained research results - 40 points.	Test tasks (5 tests of 2 points each) - max. 10 points. Theoretical questions (2 questions for 20 points each) - max. 40 points. Task (1 task – 50 points) – max. 50 points

12. Tools, equipment and software, the use of which involves the academic discipline

No	Name	Topic number
1.	Multimedia projector	1-10
2.	Projection screen	1-10
3.	Software: Windows OS	1-10
4.	Using PowerPoint to prepare presentations	1-10
5.	Communication software (Internet Explorer, Opera, Google Chrome, Firefox)	1-10
6.	Communication software (Zoom) for online classes (if necessary)	1-10
7.	Communication educational platform (Moodle) for organizing distance learning (if necessary)	1-10
8.	Access to the Internet	1-10
9.	Electronic version of lectures in the Moodle system	1-10

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