

**МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ
УНІВЕРСИТЕТ ІМЕНІ СЕМЕНА КУЗНЕЦЯ**

ЗАТВЕРДЖЕНО

на засіданні кафедри
обліку і бізнес-консалтингу
Протокол № 1 від 25.08.2023 р.

ПОГОДЖЕНО

Проректор з навчально-методичної
роботи



Каріна НЕМАШКАЛО

**ОРГАНІЗАЦІЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ
І КОНТРОЛЮ В УПРАВЛІННІ ПІДПРИЄМСТВОМ**

робоча програма навчальної дисципліни (РПНД)

Галузь знань **07 «Управління та адміністрування»**
Спеціальність **071 «Облік і оподаткування»**
Освітній рівень **другий (магістерський)**
Освітня програма **«Облік і аудит»**

Статус дисципліни **обов'язкова**
Мова викладання, навчання та оцінювання **англійська**

Розробник:
д.е.н., проф.

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Завідувач кафедри
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**Харків
2023**

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS**

APPROVED

at the meeting of the Accounting and
Business-Consulting department
Protocol № 1 of August 25, 2023

AGREED

Vice-rector for educational and
methodological work



Karina NEMASHKALO

**ACCOUNTING AND CONTROL DESIGN
IN ENTERPRISE MANAGEMENT**

syllabus of the academic discipline

Field of knowledge **07 «Management and administration»**
Specialty **071 «Accounting and taxation»**
Education level **second (master)**
Educational programs **«Accounting and audit»**

Discipline status **compulsory**
Language of teaching, studying and assessment **English**

Compiled by
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**Kharkiv
2023**

INTRODUCTION

In the evolving landscape of economic restructuring, intensified by external complexities and competition, there's an urgent need to refine enterprise management systems, especially in accounting and control. Accounting, a crucial component of economic scholarship, offers essential data for representing and monitoring business operations. Its effective organization is vital; deficiencies can lead to process lags, report delays, and increased overhead costs. Moreover, delays between obtaining and utilizing accounting data drastically hinder a company's efficiency. Effective management strategies and operational improvements rely heavily on consolidated, stakeholder-aligned accounting information, which has to be obtained from a well-organized accounting and control system.

The purpose of «Accounting and control design in enterprise management» is to provide theoretical knowledge and practical skills in the design of accounting and control processes and prepare accounting information to make informed decisions at all levels of enterprise management.

The main tasks of the study are: cultivate skills in the accounting process structure and establish its regulatory and legal framework; impart proficiency in developing and justifying indicators essential for enterprise management and mastery methods for their computation based on managerial accounting data; enhance the ability to justify strategic business decisions using a balanced scorecard system; ensure a comprehensive understanding of organizing accounting across different sectors and subsystems tailored to managerial needs; provide an understanding of the accounting role within the enterprise value management concepts and information flow structuring for the enterprise's value maximization; provide proficiency in decision-making methods in enterprise cost budgeting and pricing policies. enhancing awareness of information flows that boost decision-making quality; develop capacities to produce high-quality information crucial for the support of enterprise risk management accounting and analytical backing; equip students with techniques for crafting and adopting socially responsible decisions, emphasizing information streams that enhance their quality.

The theoretical content of the subject area is the regularities, principles and problems of accounting system building, as well as a set of theoretical and practical aspects of the accounting information formation for enterprise management.

The object of study is the process and structure of the accounting and control system under the Fourth Industrial Revolution influence.

The learning outcomes and competencies formed by the discipline are defined in Table 1.

Table 1

Competences and learning outcomes in the discipline

Learning outcomes	Competencies that a higher education student must master
LO01	GC10, GC11
LO02	SC02, SC03, SC06, SC11
LO03	GC02, GC07, GC09, SC08, SC09, SC10
LO04	SC01, SC02, SC04, SC06, SC07, SC08, SC09
LO05	SC01, SC09

LO06	GC04, GC10, SC01, SC02, SC03, SC04, SC05, SC07, SC08, SC09
LO07	GC01, GC03, GC10, SC01, SC02, SC03, SC04, SC05, SC06, SC07, SC08, SC09, SC10, SC11
LO09	GC02, SC08, SC09
LO10	SC11
LO11	SC02
LO14	SC02
LO15	GC02, SC02
LO16	GC02, GC05, GC07, GC08, GC10, SC09
LO17	GC02, GC07, SC09, SC11
LO18	GC09, GC10, SC02, SC06, SC08, SC09
LO21	SC02

where,

LO01: Demonstrate the ability to enhance one's cultural and professional proficiency, independently assimilating new work methodologies and acquiring a comprehensive perspective on contemporary economic and management issues

LO02: Understand the theory, methodology, and practice of accounting information formation throughout the accounting process stages, tailored for current and potential managerial needs of business entities, considering professional judgment

LO03: Communicate fluently in a foreign language, both orally and in writing, when discussing research findings and innovations

LO04: Organize, evolve, and model accounting systems while coordinating the activities of accounting personnel, considering the managerial needs of business entities.

LO05: Master innovative technologies, rationalize, and elucidate the application of novel accounting information preparation methodologies for managing business entities.

LO06: Identify the informational needs of accounting information users in enterprise management, offering consultations to the managerial staff regarding accounting data.

LO07: Design internal corporate standards and formats for managerial and other reporting of business entities.

LO09: Produce financial reports for business entities at a corporate level, according to both national and international standards, humanizing and utilizing pertinent information for managerial decision-making.

LO10: Collect, evaluate, and analyze financial and non-financial data to generate relevant information for managerial decision-making.

LO11: Design and assess the effectiveness of business entities' control systems.

LO14: Justify the selection and sequence of applying managerial information technologies for accounting, analysis, auditing, and taxation, aiming for optimization in decision-making.

LO15: Apply scientific research methods in accounting, auditing, analysis, control, and taxation, integrating them into professional activities and business practice.

LO16: Execute public business and scholarly communications to address communicative tasks in both national and foreign languages.

LO17: Prepare and substantiate conclusions for consulting business entity owners, management, and other information users in accounting, analysis, control, auditing, and taxation.

LO18: Adhere to professional and academic ethical standards, maintaining balanced relationships with team members, consumers, counterparts, and target audiences.

LO21: Formulate and structure information for effective decision-making regarding cost management in manufacturing enterprises, utilizing economic-mathematical methods and models.

GC01. Ability to identify, articulate, and resolve issues or challenges.

GC02. Proficiency in communication in foreign languages.

GC03. Proficiency in utilizing information and communication technologies.

- GC04. Capability to undertake research at the appropriate level.
- GC05. Capacity for creativity and generating innovative ideas.
- GC07. Ability to operate within an international context.
- GC08. Competence in communicating with professionals from diverse fields and levels, including experts from various domains of knowledge and economic sectors.
- GC09. Appreciation and respect for diversity and multiculturalism.
- GC10. Capacity to act based on ethical considerations and motivations.
- GC11. Ability to evaluate and ensure the quality of performed tasks or duties.
- SC01. Capability to generate and utilize accounting information for effective managerial decisions aimed at enhancing efficiency, performance, and social responsibility in business.
- SC02. Competence in organizing the accounting process and regulating the activities of its participants in compliance with legislative requirements and enterprise management needs.
- SC03. Proficiency in applying theoretical, methodological, and practical approaches to the accounting, control, and planning design, as well as tax calculations optimization.
- SC04. Ability to produce financial reports in accordance with international standards, accurately interpreting and disseminating relevant information for informed managerial decisions.
- SC05. Competence in employing analytical tools and methodologies for modern management systems, considering enterprise development strategies under uncertainty, risk, and/or informational asymmetry conditions.
- SC06. Utilization of international standards for quality control, audit, review, assurance, and related services, ensuring adherence to professional ethics in practical activities.
- SC07. Skill in articulating objectives, refining methodologies, and implementing contemporary methods of financial and managerial accounting, analysis, auditing, and taxation in line with an enterprise's strategic goals.
- SC08. Ability to perform administrative and managerial functions in the field of business entities and public sector.
- SC09. Ability to provide consultancy services to business owners, enterprise management, and other stakeholders in areas related to accounting, analysis, control, auditing, and taxation.
- SC10. Proficiency in conducting research aimed at addressing pressing challenges in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation.
- SC11. Skill in identifying and evaluating elements within accounting and business management systems, generating accounting-analytical information concerning production activities, and managing enterprise expense

THE PROGRAM OF THE EDUCATIONAL DISCIPLINE

Content module 1. Theoretical foundations of accounting design within the enterprise management system

Topic 1. General fundamentals, principles and tools for accounting design within the enterprise management system

1.1. The essence of accounting and control design.

A system approach to the accounting process organizing. The accounting system's structural components. Evolutionary development of the accounting system organization. The organizational cycle in the realm of accounting. Conceptual models defining the function and role of accounting. Core objectives of contemporary accounting systems. The concept of accounting design dichotomy.

1.2. The essence and role of accounting information in enterprise management

The accounting paradigm evolution in light of modern management theories. Contemporary requirements for the accounting system. The concept of enterprise's management accounting-analytical support. Organizational strategies for the accounting department integration with the enterprise management system. Stakeholders of accounting information. Reliability of accounting information.

1.3. Principles, tools, and objects of the accounting design

Subject and focus areas of the accounting design. The role of accounting within the management process. Objectives of the modern accounting system. Interrelationships among various accounting types. Principles of accounting design. Tools and instruments of accounting design.

1.4. Decision in management and its accounting support

Essence and types of management decisions. Economic decision expressions and implementations. Decisions are based on primary managerial functions. Organizational levels and conditions of decision-making. Classification and process of administrative decisions. The importance and models of relevancy in decisions. Decision-making under uncertainty and resource constraints. Overview of decision-making methods.

1.5. Accounting in the enterprise's information management system

Concepts and classifications of information systems. Consolidation of accounting information. Concept of strategic accounting. Organizing the provision of preventive measures in accounting data. Models for gathering information from external environments. Organizing informational-analytical research.

Topic 2. The accounting process design and its regulatory framework.

2.1. Structure and main stages of accounting design

Overall architecture and essence of accounting design. Relationship between types of accounting and managerial hierarchy. Components of accounting design and structural composition of the accounting process. A project-oriented approach to accounting design. Life cycle models and core stages of accounting design.

2.2. Accounting regulatory framework

Accounting regulatory hierarchy in Ukraine. Entities and levels of accounting regulatory parameters. Concept of organizational and legal underpinnings of the accounting process. Development stages of corporate provisions in accounting.

2.3. Enterprise Accounting Policy

Concept of accounting policy. Factors influencing enterprise accounting policy selection. Principal elements of the accounting policy. International Financial Reporting Standards in Accounting Policy. Adjustments and evaluations in accounting policy. Configuring accounting policies within digital accounting systems. Interplay between accounting policy and corporate taxation.

2.4. Cost accounting as the foundation for enterprise management systems

Modern cost accounting methods as a base for managerial accounting support. Process-oriented accounting models. Structure of a process-driven accounting system. Theory of Constraints and throughput accounting. Productivity process monitoring for

management optimization. Accounting framework for managing production system constraints. Activity-Based Costing (ABC) and REA accounting methodology.

Topic 3. Foundations of managerial accounting design and data consolidation for reporting and facilitating the control-analytical process.

3.1. Managerial accounting design and data aggregation for control and management purposes

Evolution of the managerial accounting concept. Principles and requirements for managerial accounting within the controlling system. Development of managerial accounting policies. Phases of managerial accounting design. Organizing accounting by responsibility centers. Accounting control principles. Interrelation between control stages and organization objects. Structure of the internal control system. Stages in organizing the internal control system.

3.2. Estimation of anticipated expenses for forecasting and managerial decision-making

Expense planning and its relation to specific management features. Concepts, components, principles, and types of anticipated expense assessments. Accounting support for strategic forecasting. Informational support for scenario management. Rules for decision-making based on evaluations. Evaluation of future costs in the managerial process. Accounting for expenses to facilitate continuous improvement.

3.3. The budgeting process design

Primary methods and technologies for enterprise expense budgeting and profit forecasting. The link between budgeting and forecasting processes within an enterprise. Forecasting methods and their characteristics. Relation between the budgeting system, financial structure, and elements of the managerial accounting system. The interplay between accounting and budget management. Budgeting methods. Flexible budgets and budget control system based on variance analysis. Profit forecasting methods.

3.4. Principles, methodologies, and techniques for preparing enterprise's financial, managerial, and tax reporting

Fundamental principles for financial report preparation. Regulatory framework for compiling and presenting reports. Procedures for endorsing accounting reports. Framework for consolidated report compilation. Preparation and presentation of statistical reporting. Concept and importance of managerial reporting. Reporting as a reflection of information flows and management accounting-analytical support.

3.5. Methodological approaches to managerial reporting formation

Algorithm for managerial reporting formation. Enhancing the significance of managerial reporting within an organization. Techniques for managerial reporting preparation. Organizing data summarization for managerial reports. Organizing the analysis of relevant information during operational managerial decision-making.

3.6. The Integrated Reporting in enterprise management

Definition of integrated reporting. Integrated reporting as the foundation for conveying company value. Guiding principles of integrated report formulation. Concept of enterprise architectural description. Matrix of integrated managerial reporting components. International format of integrated reporting.

Topic 4. Primary accounting and document flow management design

4.1. The documentation system establishment

Role and functions of accounting documents. Overview of accounting nomenclatures and accounting information carriers. The linkage between enterprise's objective tree and decomposition of accounting nomenclatures. Documents and accounting registers classification. Documentation processes efficiency analysis.

4.2. Concept of document flow: planning and analysis

Stages of document flow. Regulation of document flow according to provisions for documentary support. Document flow schedules. Planning and analyzing document flow. Organization of accounting clerical work. Concept and structure of case nomenclature within a departmental unit. Evaluation of document significance.

4.3. Enterprise's electronic document flow implementation.

Electronic document storage system. Architectural model of a document flow management system. Computer tools for document flow automation. Data system model for electronic document flow. Organization of electronic VAT administration. Master-data management. Characteristics of electronic document flow systems.

4.4. Protection Mechanism for Accounting Information.

Concept of enterprise information security. Reliability of accounting information as a prerequisite for economic security and risk reduction. Legislative requirements for personal data protection. Specifics of accounting information protection. Threats in the formulation of accounting data. Regulations to ensure the security of accounting information. Methods and techniques for information protection.

Topic 5. Balanced Score Card within the enterprise's management accounting-analytical support formation

5.1. Strategic measurement system as a new analytical approach to enterprise's performance evaluation

Introduction to the Business Performance Management (BPM) concept and its influence on the accounting process design. Essence and advantages of Balanced Scorecard (BSC) implementation. Strategic map. Key success factors identification and their accounting representation. The enterprise's strategic model in BSC concepts. Principles of BSC strategic map developing. Limitations of the BSC usage.

5.2. Strategic indicators in strategic measurement systems

Role of performance metrics in the strategic process. Key Performance Indicators (KPI) definition. Alignment between strategic goals and KPIs. Criteria for selecting and characteristics of KPIs. Principles of forming a set of indicators (KPIs) and their correlation with accounting classifications. Alternative concepts of strategic measurements. Structure of goal systems and accounting classifications.

5.3. Reference Model for the Balanced Scorecard implementation

Extended reference model for BSC implementation. Strategic analysis in BSC. Content of BSC implementation stages. Types of BSC development directions. Concept of strategic initiatives. Relationship between KPIs and strategic goals. Cascading process explanation. Determining the effectiveness of a strategy and the quality of BSC development.

5.4. Creating corporate synergy through the balanced scorecard system

Characteristics of the corporate business model and its influence on the strategic management accounting design. Corporate synergistic effects classification. Evaluation of corporate value from the BSC strategic map perspectives. Creation of strategic alignment. Defining KPIs according to the role of the managing company.

5.5. Tools and methods for Balanced Scorecard implementation

Toolkit for organizing the BSC implementation. Categorization of BSC concept tools by stages of its implementation. Causative relationship management design. Methods for cascading performance indicators.

5.6. The Balanced Scorecard integration into the enterprise management system

Managerial accounting policy design under BSC requirements. Principles and conditions for the motivation system. Connection of KPI-based motivation with the organization of labor accounting. Organizing the process of incorporating budgeting with the BSC. Software tools for the BSC utilizing.

Content Module 2. Accounting within the system of enterprise's management potential informational needs

Topic 6. The accountant's work organizing and accounting units forming.

6.1. Accounting Subdivisions design

Principles of accountant labor distribution. Correlation between financial structures, organizational regulations, and accountants working schedules. Composition and sequence of accounting services functional model designing. Matrix of accounting functions distribution. Accounting outsourcing framework. Methodology for developing accounting department regulations.

6.2. The accountant's workflow organizing

Core principles for accountants work organizing. Classification of accounting personnel's work-time expenditures. The staffing number in the accounting department determination. The qualification characteristics and roles for accounting staff establishing. Accountant job descriptions development. Requirements for accountants.

6.3. Legal Liability of Accounting Personnel

Types of accountants' liabilities. Correlation between accountant's responsibility and the accounting organization model. Roles, rights, and liabilities of the chief accountant. Financial liability of an accountant. Administrative liabilities of an accountant. Peculiarities of dismissing an accountant and chief accountant. Cashier-accountant and their responsibilities.

Topic 7. Accounting in enterprise value management

7.1. The Essence of enterprise value as an economic category

The enterprise value conceptualization. Approaches to defining the concept of enterprise value. Characteristics of value-oriented enterprise management. Segregation of enterprise value types based on management decisions. The representation of enterprise value across different academic disciplines.

7.2. Approaches to enterprise's value management systems forming

Lifecycle of enterprise value management and the role of the accounting system within. Classification of enterprise value determinants. Linking enterprise value with strategic performance metrics of corporate businesses. Strategizing based on maximizing market value. The structural composition of the enterprise value management system. Evolution of indicators in assessing management efficiency.

7.3. Methods for valuing enterprises and their development

The process and stages of evaluating enterprise value. Comparative analysis of cost-based, income-based, and market-based valuation approaches. Advantages and drawbacks of various enterprise valuation methods. Criteria and requirements for selecting the appropriate valuation method.

7.4. Accounting within the processes of enterprise's Value formulating and managing

Directions of changes in accounting due to its reorientation towards enterprise value management. The features of accounting valuation development. Factors impacting valuation in accounting. Types of asset exchange prices. The model of informational asymmetry concerning accounting data on enterprise value. Strategies to resolve the issue of accounting information asymmetry. Procedures for determining the value of enterprise assets and liabilities.

Topic 8. Accounting in enterprise risk management

8.1. Fundamental characteristics and causes of risks

Risk as an economic concept. Classification of risks. Functions and properties of risks. External and internal risk factors. Definition of risk subject and object. Organizational structure of risk management within enterprises. Tools and techniques for managing risks. Assessing the probability of economic benefits loss due to risk.

8.2. Accounting information consolidation within enterprise's economic risks management

Risk assessment and threat factors. Levels of risk manifestation and their accounting representation. Disclosure of business risk information in financial statements. Trade secrets within accounting. Minimizing asymmetry of accounting information to reduce risks. Accounting information model for addressing problematic situations. Correlation between types of risks and accounting objects. Fair value of assets. Professional judgment of accountants in risk assessment.

8.3. Managing accounting risks to ensure business continuity

Essence, types, and characteristics of accounting risks. Reliability of accounting information in the context of risk management. Methodology for assessing loss of economic benefits regarding accounting objects under risk. Accounting-analytical provision for risk assessment scales justification. Assessing business activity factors that significantly impact enterprise capital under uncertainty.

8.4. Accounting in the framework of enterprise financial-economic security management

Role and significance of accounting in safeguarding an enterprise's financial and economic security. Factors and methods for ensuring financial-economic safety

through accounting practices. Contemporary challenges and solutions in integrating accounting into enterprise security management. Correlation between accounting principles and enterprise security objectives.

Topic 9. Accounting and reporting tools in enterprise management

9.1 General characterization of accounting tools and their role in enterprise management

Composition, classification, and attributes of accounting and reporting instruments. Advantages and disadvantages of specific accounting tools. Integration of distinct accounting tools with management. Situational knowledge bases in accounting. Accounting and the concept of production systems complexity managing. Accounting for Viable System Model (VSM). Product life cycle in costing and budgeting. Predictive reporting as an outcome of accounting simulations. Accounting support for flow processes in enterprise logistics management.

9.2. Accounting policy in price formation

Strategies and decision-making in pricing dynamics. Accounting provisions for choosing a pricing method. Short-term and long-term pricing and cost calculations. Product differentiation, pricing methods, and price determination. Price discounts and their accounting representation. Calculation based on specified parameters and price setting. Determination of markup levels. Fundamental principles of transfer pricing.

9.3. Accounting for ecological and social decision-making

Essence, elements, and characteristics of environmental accounting. Principles of sustainable development. Classification of decisions in ecological management. Concepts and guidelines for sustainable development reporting, including the Global Reporting Initiative (GRI) standards. Accounting for environmental expenses. Social accounting. Accounting-analytical support for corporate social management.

9.4. Organization of accounting process support

Organizing the information support for the accounting process. Coaching and social support for the accounting process. Management of the professional development of accounting staff. Organization of ergonomic and technical support for accounting. Structuring of accountants' workspaces.

Topic 10. Accounting and control topological subsystems design for ensuring their effective operation and development

10.1. Non-current assets accounting design

Foundational principles for long-term enterprise asset accounting. Accounting of acquisition, movement, and disposal of non-current assets design. Depreciation methodology. Implementing control over movement, utilization, and preservation of non-current assets. Adapting accounting policies to the Tax Code of Ukraine. Long-term financial investments accounting design.

10.2. Current assets accounting design

Principles and specificities of current asset accounting design. Incorporating inventory in the enterprise's accounting policy. Warehouse accounting organization. Justification of doubtful debt reserve size. Base determination for distributing overhead

costs. Management of the inflow, storage, and outflow of inventory. Organizing the accounting and control of inventory movement and usage in production.

10.3. Enterprise capital and liabilities accounting design

Concept and peculiarities of the enterprise capital's accounting representation. Classification of equity capital. Forming accounting nomenclatures of the enterprise's equity capital. Recognition, assessment, and classification of liabilities. Documenting operations associated with employee accounting and working hours. Wage accounting and its payment organization. Nomenclatures of long-term and current liabilities.

10.4. Organizational foundations of enterprise cost accounting

General approaches to cost accounting and control design. Classification of expenses in managerial accounting and methods for analyzing their behavior. Stages in organizing production cost accounting. Implementation of cost management systems: accounting-analytical aspects. Regulatory procedures for product costing. Process-oriented models for cost calculation.

10.5. Organizational principles for accounting enterprise revenues and financial performance

Recognition, classification, and valuation of revenues. Principles for consolidating enterprise revenue data. Organizing income accounting. Accounting for revenue from financial and investment activities. Concept of total income and its accounting organization. Development of a working account plan for revenue considering the enterprise's financial structure. Principles for financial result accounting design. Representation and distribution of enterprise profit in accounting.

10.6. Evaluation of accounting design quality

Understanding the concepts of "accounting information quality" and "accounting process quality". Levels and components of accounting process quality assessment. Determining the subjects for evaluating accounting quality. Classification of indicators for accounting quality assessment. Methods to ensure modern accounting system quality. Qualitative characteristics of accounting information.

10.7. Accounting effective functioning and development ensuring

Development plan for the accounting process. Finalization of the accounting design project. Structure of the annual improvement plan for accounting. Determining the effectiveness of measures for the accounting process improving. Quality and economic indicators of the accounting process's effectiveness. Methodological approaches to evaluating the efficiency of the accounting design.

The list of practical and laboratory classes in the discipline is given in Table 2.

Table 2

The list of practical and laboratory classes

Topic name	Content of assignment
Topic 1. General fundamentals, principles and tools for	Practical task 1. The theory of constraints usage in management accounting (enterprise's accounting system design according to the "Throughput accounting" concept)

accounting design within the enterprise management system	Laboratory work 1. Applying process approach tools for accounting and control design: regulation of top-level accounting processes and the role of accounting processes identification
Topic 2. The accounting process design and its regulatory framework.	Practical task 2. Generating management reports to reflect process performance. Accounting policy improvement
	Laboratory work 2. Applying process approach tools for accounting and control design: modeling the internal architecture of the enterprise's accounting system
Topic 3. Foundations of managerial accounting design and data consolidation for reporting and facilitating the control-analytical process.	Practical task 3. The budgeting process design as a component of management accounting and forecast financial statements preparation
	Laboratory work 3. Organization of interactive management reporting using Microsoft Power BI: preparing accounting data with power query
Topic 4. Primary accounting and document flow management design	Practical task 4. The enterprise's flexible budget formation and implementation
	Laboratory work 4. Organization of interactive management reporting using Microsoft Power BI: producing management reports
Topic 5. Balanced Score Card within the enterprise's management accounting-analytical support formation	Practical task 5. The accounting nomenclatures choice and documentation process design under the enterprise's strategy
	Laboratory work 5. A balanced scorecard strategic map formation with BSC Designer usage
Topic 6. The accountant's work organizing and accounting units forming	Practical task 6. Organization and regulation of the accountant's activities
	Laboratory work 6. Design a BSC strategic map integration with management accounting nomenclatures and labor accounting.
Topic 7. Accounting in enterprise value management	Practical task 7. Accounting and analytical support design for value-based enterprise management (business valuation by property, comparative and income methods)
	Laboratory work 7. Using the method of hierarchy analysis in providing accounting support for management decision-making
Topic 8. Accounting in enterprise risk management	Practical task 8. Accounting design in enterprise risk management
	Laboratory work 8. The use of Bayesian models in enterprise risk management accounting and analytical support
Topic 9. Accounting and reporting tools in enterprise management	Practical task 9. Organization of accounting by individual topological areas. Accounting policy in pricing
	Laboratory work 9. Advanced accounting analytics implementation using the functional query language DAX (Data Analysis eXpressions)
Topic 10. Accounting and control topological subsystems design for ensuring their effective operation and development	Practical task 10. The accounting system development plans formation based on the intelligent maps construction and the effectiveness of the accounting process design evaluation
	Laboratory work 10. A self-service analytics based on Power BI and DAX regulation within the accounting design project

The list of independent work in the «Accounting and control design in enterprise management» discipline is given in Table 3.

Table 3

List of independent work

Topic name	Content of assignment
Topic 1. General fundamentals, principles and tools for accounting design within the enterprise management system	Study of lecture material and preparation for practical classes. Review of additional material on the use of tools and methods of organization theory to support the work of the accounting system. Search, selection and review of literary sources on the topic of determining the directions of accounting development in the institutional environment
Topic 2. The accounting process design and its regulatory framework	Preparation of an order on the enterprise's accounting policy. Elaboration on the application of constraint theory and throughput accounting in enterprise management utilizing Microsoft Excel
Topic 3. Foundations of managerial accounting design and data consolidation for reporting and facilitating the control-analytical process	Development of an Order on the management accounting policy and a regulation on the enterprise's budget management contour allocation. Review of literature sources on the topic of reporting for management purposes and the reporting forms formation for displaying process performance in Microsoft Excel.
Topic 4. Primary accounting and document flow management design	Search, selection and review of literature on the electronic document flow organizing. Development of document flow schedules and a list of accounting nomenclatures for the selected accounting area
Topic 5. Balanced Score Card within the enterprise's management accounting-analytical support formation	Literature review on implementing the Balanced Scorecard concept by national business entities. Exploration of Microsoft Excel's capabilities for optimizing parameters of the BSC cognitive model. Justification of the BSC toolkit within managerial accounting. Identification of the limitations in applying the BSC. Examination of alternative concepts to the Balanced Scorecard. Analysis of leading enterprises' experiences in BSC implementation. Review of software automation tools associated with the Balanced Scorecard system.
Topic 6. The accountant's work organizing and accounting units forming	Development of Accountants' Job Descriptions. Design of the Accounting Department's Regulations. Establishment of an Outsourcing Agreement for Accounting Services.
Topic 7. Accounting in enterprise value management	Search, selection, and review of literature about the formation of accounting information within the contours of enterprise cost management. Automation of the enterprise valuation process. Assessment of debt liability value. Construction of an optimal capital structure using Microsoft Excel.
Topic 8. Accounting in enterprise risk management	Study of the issues surrounding the use of accounting data in predictive modeling. Formation of predictive models to assess the influence of external and internal environmental factors using Microsoft Excel. Explore accounting in the management of enterprise economic security.
Topic 9. Accounting and reporting tools in enterprise management	Exploration, selection, and review of literary sources on applying accounting tools in management. Consolidation of accounting information utilizing OLAP technologies with the assistance of the Power Pivot module. Control of pricing methods in managerial accounting. Assessing the impact of an enterprise's pricing policy on asset valuation. Optimization of transfer

	pricing parameters. Compilation of GRI (Global Reporting Initiative) reports using Microsoft Excel
Topic 10. Accounting and control topological subsystems design for ensuring their effective operation and development	Development of components for an accounting design project based on its entities. Formulation of regulations for cost calculation. Justification of indicators for assessing the quality and efficiency of accounting presented as a system of linguistic variables. Composition of an essay (for conference participation) on a selected topic concerning the organizational support of the accounting processes in managerial decision-making. Preparation of an Essay on the peculiarities of accounting provision for the Balanced Scorecard concept with an example calculation about its implementation in a base enterprise for the composition of a thesis

The number of hours of lectures, practical (seminars) and laboratory classes, as well as hours of independent work, is given in the discipline's curriculum (technological map).

TEACHING AND INSTRUCTION METHODS

In the process of teaching the «Accounting and control design in enterprise management», the following teaching methods are used to achieve particular learning outcomes and intensify the educational process

verbal: lecture (topics 3, 4, 7, 8, 9, 10), problem lecture (topics 1 and 5), lecture-visualization (topic 2).

visual: illustration (topics 1-10).

Practical: practical work (topics 1-10), essays (topics 1-10), case method (topics 3 and 5), laboratory work (topics 1-10).

ASSESSMENT SYSTEM OF LEARNING OUTCOMES

The University employs a 100-point accumulative grading system to evaluate the educational outcomes of higher education students.

Current control is conducted during lectures, practical sessions, laboratory work, and seminars. Its primary aim is to verify the readiness level of the higher education applicant for undertaking specific tasks, and it is quantified by the total points accrued. For the «Accounting and control design in enterprise management», the form of semester control is a test: the maximum amount is 100 points; the minimum amount is 60 points.

The final control includes semester control and certification of the student.

Semester control is conducted in the form of a test.

The final grade in the discipline is determined by summing all the points obtained during the current control.

During the teaching of the discipline, the following control measures are used: evaluation of tasks in practical classes (40 points), laboratory work presentation (20 points), written tests (20 points), essays (20 points).

More detailed information on the evaluation system is provided in the discipline's curriculum (technological map).

RECOMMENDED BOOKS AND RESOURCES

Main

1. Pohribniak D.S. Formation of the adaptive management framework in the system of accounting and analytical support in enterprises associations [Electronic resource]. – URL: <http://www.repository.hneu.edu.ua/handle/123456789/25655>
2. Ryzhikova N., Serova I., Shevchenko I. Trends in the development of accounting in the context of Ukraine's European integration aspirations [Electronic resource]. – URL: <http://www.repository.hneu.edu.ua/handle/123456789/29609>
3. Shevchenko I. O., Krivoshey M., Garayev M. V. Features of the organization of the account and audit of stocks of the enterprise [Electronic resource]. – Access mode: <http://www.repository.hneu.edu.ua/handle/123456789/23180>
4. Satusheva K.V. Development of reporting as the element of accounting method [Electronic resource]. – Access mode : <http://www.repository.hneu.edu.ua/handle/123456789/23537>

Additional

5. Кужельний М.В., Левицька С.О. Організація обліку. К.: Центр навчальної літератури, 2019. 352 с.
6. Островерха Р.Е. Організація обліку. К.: Центр учбової літератури, 2019. 568 с.
7. Суліденко В.Т. Інформаційні системи і технології в обліку. К.: Центр навчальної літератури, 2019. 223 с.
8. Ткаченко Н.М. Теорія бухгалтерського обліку: підручник. 2-ге вид. доповн. і переробл. Київ: Алерта, 2020. 192 с.
9. Birt J., Chalmers K., Maloney S., Brooks A., Oliver J., Bond D. Accounting: business reporting for decision making. Singapore: Willey, 2020. 593 p.
10. Edmonds T.P., Tsay B.-Y., Olds P. R. Fundamental Managerial Accounting Concepts. . New York: McGraw Hill LLC, 2021, 748 p.
11. Libby R., Libby P.A., Hodge F. Financial accounting. New York: McGraw Hill LLC, 2022. 881 p.
12. Messer R. Financial Modeling for Decision Making. Using MS-Excel in Accounting and Finance. Canada: Emerald Publishing, 2020. 355 p.
13. Romney M.B., Steinbart P.J., Summers S.L., Wood D.A. Accounting Information Systems. London: Pearson, 2021. 849 p.
14. The Routledge Handbook of Accounting Information Systems : ed. M. Quinn, E. Strauss. London: Routledge, 2022. 332 p.
15. Weygandt J.J., Kimmel P. D., Mitchell J. E. Accounting Principles. Hoboken : John Wiley & Sons, 2021. 1470 p.

Information resources

16. Official website of the Verkhovna Rada of Ukraine [Electronic resource]. – Access mode : <http://www.rada.gov.ua>
17. International Financial Reports Statement (IFRS) Foundation [Electronic

resource]. – Access mode : <https://www.ifrs.org/>

18. Accounting and control design in enterprise management: course page on the PNS (Moodle platform) [Electronic resource]. – Access mode : <https://pns.hneu.edu.ua/enrol/index.php?id=3099>