Accounting and Analysis in Digital Economy

Natalia Rudenko, PhD, associate professor, accounting and audit department, aud. 10-315
E-mail: NathalieRudenko@gmail.com

As a result of studying the course students should **know**:
- approaches to defining the concept of digitalization of accounting and analysis and its role in the digital economy;
- the state of the processes of digitalization of accounting and analysis in Ukraine;
- key concepts and parameters of the functioning of automated information systems in the conditions of digitalization of accounting and analysis;
- the place and importance of accounting and analytical systems in the information provision of information users in solving problems of business entities' activities;
- the basics of building and organizing the accounting process - features of the functioning of enterprises in the digital environment and demonstrate an understanding of their market positioning;
- the main types of risks associated with the digitalization of accounting and analysis;
- the possibilities of using the network for processing and transmitting accounting and analytical information.

Discipline status: Optional
Volume: 4 ECTS (lectures – 20 h, practice – 20 h, independent work – 80 h)
The discipline **aims to** form in students fundamental theoretical knowledge of the essence and expediency of using computer systems and technologies in accounting and analysis, the formation of practical skills regarding the procedure for functioning and using accounting information systems and computer programs for accounting and analysis in the conditions of digitalization of economic processes.

Topics of the course:
1. Digitalization of accounting in digital economy and society
2. Information systems and technologies in the conditions of digitalization of society, economy and accounting
3. Main trends of the impact of IT
4. Electronic document flow as a tool for digitalization of the economy
5. Specialized computer programs for automation of accounting and analysis
6. Internet trade in the conditions of digitalization of the economy: opportunities for development and accounting
7. E-business: advantages and risks in the period of digital transformation of accounting
8. Accounting for electronic money distribution operations
9. Basic work with MS Power BI
10. Online course on the Prometheus platform (Machine learning)
11. Online course on the Prometheus platform (Data Analysis in R)

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Scoring:

Exam – 40 point

Semester subtotal – 60 points:
- activity on practice during the course (5 classes * 4 points) – 20 points
- online courses (Prometheus platform) (2*10 points) – 20 points
- practice tasks in MS Power BI (3 tasks * ~7 points) – 20 points

Requirements:

1. The maximum possible number of points for classroom work is received by the student for timely, complete and correct solution of practical tasks.
2. Completion of online courses is confirmed by an appropriate certificate and is assessed at a maximum of 10 points per course.
3. Criteria for evaluating examination work: correctness and completeness of the solution of tasks. The overall assessment of the work is a maximum of 40 points (20 points for a practical task in Power BI and 10 points for each of the theoretical questions).

Requirements:

Access to the Internet, Wi-Fi;
OS: Windows, Android, iOS;
Browsers: Chrome / Opera / Mozilla Firefox / MS Edge;
Software: Power BI, R, Word, Excel, PowerPoint; Skype, Zoom, Google Meet;
Moodle 3.9 platform

Academic integrity: involves adherence to the principles of academic integrity.

Program learning competencies
General competences:
GC01. Ability to abstract thinking, analysis and synthesis.
GC02. Ability to search, process and analyze information from various sources.
Special (professional) competences (SC): SC01, SC02, SC04.
Learning outcomes: LO 01, LO 02, LO 05, LO 08, LO 09.

Teaching methods used in the process of teaching the discipline: explanatory-illustrative, reproductive method, problem-based presentation method, partial-search method. Forms of control: current, final (exam).