

<b>Discipline</b>	<b>Optional discipline № 4.1 «Accounting, analysis and audit of foreign economic activities»</b>
Degree of higher education	Bachelor
Name of specialty / study programme	International Economic Relations / International Business
Mode of study	Full-time
Year of studies, semester, duration	3 <sup>rd</sup> year, 6 <sup>th</sup> semester, one semester
Semester control	Pass/fail test
Number of hours (lectures and seminars), credits	240 (60/60), 8 credits
Language	Ukrainian or English
Department in charge	International Economic Relations and Project Management
Author of the discipline	Iryna Skorokhod
<b>Short description</b>	
Prerequisites	Knowledge of the basics of the economy and foreign economic relations of Ukraine, the state of world markets, risk management in foreign economic activity
What will be studied?	International accounting standards IAS / IFRS, accounting for foreign exchange transactions, accounting for export and import transactions, analysis of the level of fulfillment of obligations for export and import transactions, types of audit of foreign economic activity.
Why is it interesting and should be learnt?	Modern economic development, intensification of globalization processes, intensification of competition force domestic enterprises to enter foreign markets in order to find more favorable conditions for the sale of their products. Therefore, knowledge of the basic provisions of accounting, analysis and audit of foreign economic activity is one of the important factors in ensuring success in competition in foreign markets.
What can be learnt? (study results)	Know the conceptual and terminological apparatus of accounting and accounting of major business transactions related to the organization of foreign economic relations of enterprises, statistical methods of analyzing the effectiveness of foreign economic activity, understand the basic provisions of the audit of foreign economic activity with the separation of its main components.
How can the acquired knowledge and skills (competences) be used?	Competently read accounting information from the accounting registers, use it in the organization of foreign economic relations, analyze financial statements, forecast the financial strategy of enterprises in the field of foreign economic activity.
Suggested readings	<ol style="list-style-type: none"> <li>1. Skorokhod I. S. Accounting and Analysis of Foreign Economic Activity: Teaching method. complex discipline. Lutsk: Vezha-Druk, 2015. 84 p. (in Ukrainian).</li> <li>2. Butynets F. F. Zhigaley I.V. Accounting for Foreign Economic Activity. Zhytomyr: PE «Ruta», 2016. 388 p. (in Ukrainian).</li> <li>3. Maslak O. O. Zhezhukha V. Y. Accounting, Analysis and Audit of Foreign Economic Activity: Textbook. K. .:</li> </ol>

	Karavela, 2011. 400 p. (in Ukrainian).
Web-link to the description of the discipline	<a href="https://vnu.edu.ua/uk/faculties-and-institutes/fakultet-mizhnarodnikh-vidnosin">https://vnu.edu.ua/uk/faculties-and-institutes/fakultet-mizhnarodnikh-vidnosin</a>

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