

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

ХАРКІВСЬКА НАЦІОНАЛЬНА АКАДЕМІЯ МІСЬКОГО ГОСПОДАРСТВА

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**МЕТОДИЧНІ ВКАЗІВКИ
ДЛЯ САМОСТІЙНОГО ВИВЧЕННЯ НАВЧАЛЬНОЇ ДИСЦИПЛІНИ
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ВСТУП

Мета та завдання вивчення дисципліни: формування у майбутніх спеціалістів за професійним спрямуванням з обліку і аудиту системних знань з концептуальних основ з обліку і аудиту, системи вищої економічної освіти для забезпечення знайомства студентів з особливостями майбутньої професії. Дати студентам загальне поняття про бухгалтерський облік, його місце і роль в системі економічних відносин, ознайомити з правами, обов'язками і відповідальністю посадових осіб, які здійснюють ведення обліку, з основними вимогами до організації бухгалтерського обліку на підприємстві, а також з основами здійснення аудиторських перевірок.

Предметом вивчення курсу є організація професійної підготовки фахівців з обліку і аудиту з урахуванням світових освітніх тенденцій. Охоплює розгляд міжнародних освітніх стандартів для професійних бухгалтерів, організацію навчального процесу у вищих навчальних закладах; характеристику дисциплін, які вивчаються студентами спеціальності з обліку і аудиту; процесу організації самостійної роботи студента; теоретичні і практичні аспекти планування кар'єрного розвитку і процесу пошуку роботи.

Під час вивчення дисципліни студенти повинні:

- ✓ ознайомитися з історією виникнення бухгалтерського обліку;
- ✓ засвоїти основні теоретичні поняття бухгалтерського обліку;
- ✓ вивчити основні положення документів, що регламентують організацію бухгалтерського обліку в Україні;
- ✓ ознайомитися з правами, обов'язками і відповідальністю посадових осіб бухгалтерії;
- ✓ навчитися планувати свій кар'єрний розвиток та оволодіти навиками пошуку роботи, виконючи самостійну роботу.

1. Module. Introduction to specialty

1.1. Content module 1. Accounting and audit: main notions, sphere of people activity, domain of science

Theme 1

Accounting: The Language of Business

Accounting is the way business people set goals, measure results, and evaluate performance.

The basic purpose of accounting is to provide decision makers with information useful in making economic decisions.

Accounting from a User's Perspective

In order to use accounting information effectively, you must understand:

- The nature of economic activities described in accounting reports.
- The assumptions and measurement techniques involved in the accounting process.
- How to relate the accounting information to the decision at hand.

Types of accounting information

Financial accounting refers to information describing financial resources, obligations, and activities of an economy entity.

Management accounting involves the development and interpretation of accounting information intended specifically to aid management in running the business.

Tax accounting is not the preparation of an income tax return but rather *tax planning*.

At the heart of modern financial accounting is the double-entry bookkeeping system. This system involves making at least two entries for every transaction: a debit in one account, and a corresponding credit in another account. The sum of all debits should always equal the sum of all credits, providing a simple way to check for errors. This system was first used in medieval Europe, although claims have been made that the system dates back to Ancient Rome or Greece.

Luca Pacioli is considered to be the “father” of modern accounting.

Comprehension Check

1. Why people other than professional accountants benefit from an understanding of accounting?
2. Why is it important to understand accounting information?
3. What is accounting?
4. What is the purpose of accounting?
5. What is the input to the accounting process and the output?
6. What is the difference between three types of accounting information?
7. Where did accounting appear?
8. Who is considered to be a “father” of accounting?
9. What is the difference between the types of accounting information?
10. Why is profession of accountant important today?

Test yourself:

- 1. Almost everyone will benefit from a basic understanding of accounting terms and concepts. As this knowledge will enable them to: (Select the single best answer.)**
 - a. Become professional accountants.
 - b. Act in an ethical manner.
 - c. Better understand economic activities.
 - d. Prepare their own income tax returns.
- 2. The type of accounting information which involves the development and interpretation of accounting information intended specifically to aid management in running the business is: (Select the single best answer.)**
 - a. Management accounting.
 - b. Financial accounting.
 - c. Tax accounting.
 - d. Responsibility accounting.
- 3. The purpose of accounting is: (Select the single best answer.)**
 - a. to collect, analyze and report all financial information.
 - b. to express an expert opinion as to the fairness of the statements.
 - c. to provide decision makers with information useful in making economic decisions.
 - d. to examine company's financial records.
- 4. What is the output to the accounting process? (Select the single best answer.)**
 - a. economic activity.
 - b. financial resources.
 - c. accounting information.
 - d. obligations and activities.

5. The “fairness” of the financial statements means that: (Indicate all correct answers.)

- a. financial statements are reliable.
- b. financial statements include all useful information.
- c. financial statements are complete.
- d. financial statements conform to generally accepted accounting principles.

6. Accounting is: (Indicate all correct answers.)

- a. checking the accuracy of records.
- b. simply the means by which we measure and describe the results of economic activities.
- c. the way business people set goals, measure results, and evaluate performance.
- d. a "scorekeeping" process that is meant to keep several interested groups informed of the financial condition of the firm.

7. Who has said: “a person should not go to sleep at night until the debits equaled the credits”? (Select the single best answer.)

- a. Lucas Pacali.
- b. John Gouge.
- c. Marko Lane.
- d. Luca Pacioli.

8. He is widely regarded as the "Father of Accounting": (Select the single best answer.)

- a. John Gouge.
- b. Luca Pacioli.
- c. Marko Lane.
- d. Lucas Pacali.

9. The types of accounting information most widely used in business community: (Select the single best answer.)

- a. Financial accounting, management accounting and tax accounting.
- b. Financial accounting, responsibility accounting and tax accounting.
- c. Financial accounting, product cost accounting and responsibility accounting.
- d. Managerial accounting, responsibility accounting and product cost accounting.

10. The type of accounting information which refers to information describing financial resources, obligations, and activities of an economy entity is: (Select the single best answer.)

- a. Management accounting.
- b. Financial accounting.
- c. Tax accounting.
- d. Responsibility accounting.

11. What is the input to the accounting process? (Select the single best answer.)

- a. economic activity.
- b. financial resources.
- c. accounting information.
- d. obligations and activities.

Theme 2

Accountant Profession

Today a basic document which determines qualifying requirements to accountants is Reference Book of Professions Qualifying Descriptions. Six qualifying categories of accountants are determined in it:

- chief accountant
- an accountant with the specialist diploma
- an accountant without the specialist diploma
- accountant-inspector
- cashier
- bookkeeper.

On the basis of Reference Book of Professions Qualifying Descriptions and taking into account the requirements of current legislation of Ukraine an employer develops and asserts post instructions, taking into account concrete tasks and duties, functions, rights and responsibility of workers of this groups and features of staff timetable. Positions of Reference Book of Professions Qualifying Descriptions carry recommendation character (Reference Book is not registered in Ministry of Justices, and accordingly is not a normative document), that is why an owner has a right to estimate qualification of candidate on position of accountant himself.

Accountant has the following post rights: not to accept to implementation and registration documents from operations which violates a current legislation and set order of reception, putting on balance, storage and use of facilities, equipment, financial and other values; to give to inferior employees and office workers commissions, task concerning the row of questions included in his functional duties; to control the timely performance of objectives and commissions by inferior employees; to require and get necessary documents which touch accountant activity and others.

Comprehension Check

- 1) What document determines qualifying requirements to accountants?
- 2) How many qualifying categories of accountants exist according to Reference Book of Professions Qualifying Descriptions?
- 3) What tasks and duties do accountants of different qualifying categories have?
- 4) What level of knowledge is required from accountants of different qualifying categories by Reference Book of Professions Qualifying Descriptions?
- 5) What duties do accountants have?
- 6) What rights are given to accountants?

Test yourself:

1. How many qualifying categories of accountants are determined in Reference Book of Professions Qualifying Descriptions? (Select the single best answer.)

- a. Eight.
- b. Seven.
- c. Six.
- d. Five.

2. Which qualifying category of accountant doesn't exist? (Select the single best answer.)

- a. an accountant without the specialist diploma.
- b. main accountant.
- c. accountant-inspector.
- d. cashier.

3. Choose an accountant whose responsibility is book-keeping service work organization: (Select the single best answer.)

- a. an accountant with the specialist diploma.
- b. chief accountant.
- c. accountant-inspector.
- d. bookkeeper.

4. Choose an accountant whose responsibility is previous reports preparation? (Select the single best answer.)

- a. an accountant with the specialist diploma.
- b. chief accountant.
- c. accountant-inspector.
- d. bookkeeper.

5. Which responsibilities do cashier have? (Indicate all correct answers.)

- a. Gives out receipts.
- b. Writes expense cash warrants.
- c. Prepares information and forms for calculation operations.
- d. Carries out operations concerned with receiving and giving money.

6. For which accountants knowledge of labor legislation is necessary according to Reference Book of Professions Qualifying Descriptions? (Indicate all correct answers.)

- a. an accountant with the specialist diploma.
- b. chief accountant.
- c. accountant-inspector.
- d. bookkeeper.

7. Which accountant should get high education in accordance with Reference Book of Professions Qualifying Descriptions? (Select the single best answer.)

- a. an accountant without the specialist diploma.
- b. cashier.
- c. accountant-inspector.
- d. bookkeeper.

8. For which accountant there are no requirements concerning length of work in accordance with Reference Book of Professions Qualifying Descriptions? (Indicate all correct answers.)

- a. an accountant without the specialist diploma.
- b. cashier.
- c. accountant-inspector.
- d. bookkeeper.

9. Which rights do accountants have according to Labor Code of Ukraine? (Indicate all correct answers.)

- a. right for rest.
- b. right to work which he freely chooses and on which consents.
- c. right for financial help in the case of illness or partial loss of capacity.
- d. right on an address to the court at the decision of labor disputes.

Theme 3

International Education Standards for Professional Accountants

International Education Standards (IESs) express the benchmarks that member bodies are expected to meet in the preparation and continual development of professional accountants. The IESs establish the essential elements of the content and process of education and development at a level that is aimed at gaining international recognition, acceptance and application.

International Education Standards prescribe the learning and development requirements of professional accountants under the following IESs:

IES 1, Entry Requirements to a Program of Professional Accounting Education;

IES 2, Content of Professional Accounting Education Programs;

IES 3, Professional Skills and General Education;

IES 4, Professional Values, Ethics and Attitudes;

IES 5, Practical Experience Requirements;

IES 6, Assessment of Professional Capabilities and Competence;

IES 7, Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence; and

IES 8, Competence Requirements for Audit Professionals.

The skills professional accountants require are grouped under five main headings:

- intellectual skills;
- technical and functional skills;
- personal skills;
- interpersonal and communication skills; and
- organizational and business management skills.

Professional values, ethics and attitudes affect the work of all professional accountants. So, proper ethical behavior is as important as technical competence.

Comprehension Check

- 1) What is the International Federation of Accountants?
- 2) What is the mission of the International Federation of Accountants?
- 3) Which skills are important for professional accountants?
- 4) Explain the importance of intellectual skills and the mean of each level they are divided in?
- 5) Explain the other groups of professional skills and show their importance in accountant's education.
- 6) Why is it important to continue professional development?

Test yourself:

1. What organization serve the public interest, strengthen the accountancy profession worldwide and contribute to the development of international economies? (Select the single best answer.)

- a. International Federation of Accountants.
- b. International Federation of Auditors.
- c. International Federation of Accountants and Auditors.
- d. International Federation of Business People.

2. The skills which professional accountants require are: (Indicate all correct answers.)

- a. interpersonal and communication skills.
- b. technical and functional skills.
- c. personal and intellectual skills.
- d. organizational and business management skills.

3. Knowledge, understanding, application, analysis, synthesis and evaluation are: (Select the single best answer.)

- a. intellectual skills.
- b. personal skills.
- c. functional skills.
- d. business management skills.

4. Which skills enable a professional accountant to work with others for the common good of the organization, receive and transmit information, form reasoned judgments and make decisions effectively? (Select the single best answer.)

- a. technical and functional skills.
- b. personal skills.
- c. intellectual skills.
- d. interpersonal and communication skills.

5. Why are organizational and business management skills so important? (Indicate all correct answers.)

- a. Professional accountants are being asked to play a more active part in the day-to-day management of organizations.
- b. Managers don't understand financial reports.
- c. Owners of many companies don't trust their managers any more.
- d. While previously their role might have been limited to providing the data that would be used by others, today, professional accountants are often part of the decision-making team.

Theme 4

AUDIT: an Independent Expert Opinion as to the Fairness of the Financial Statements

An audit is an investigation of a company's financial statements, designed to determine the "fairness" of the statements. Accountants and auditors use the term fair in describing financial statement which are reliable and complete, conform to generally accepted accounting principles, and are not misleading.

Auditor's professional opinion as to the fairness of the financial statements is called auditors' report.

Auditors do not guarantee the accuracy of financial statements; they only express their expert opinion as to the fairness of the statements.

Types of Audit

1. Audit of Financial Statements

The purpose of this audit is to provide people outside the organization with an independent expert's opinion as to whether the financial statements constitute a fair presentation.

For the auditors' opinion to have credibility, however, the independent auditors must: 1) be independent of the company issuing the statements and of its management; 2) have the sound basis for their opinion.

2. Operational Auditing

An operational audit focuses upon the efficiency and effectiveness of an operating unit within the organization. An operational audit involves studying, testing, and evaluating the operating procedures and system of internal control relating to a specific unit within a larger organization. The subject of the operational audit might be the accounting department, the purchasing department, a branch of office, or any other subunit within the company. The purpose of the audit is to make recommendations to management for improving the operational efficiency of the department under study.

Comprehension Check

- 1) What is auditing?
- 2) What is the difference between the types of auditing?
- 3) What is an auditors' report?
- 4) Who are certified public accountants?
- 5) What is the purpose of audit?
- 6) What are the main types of audit?
- 7) Show the difference between operational auditing and the audit of financial statements.
- 8) What is the purpose of operational auditing and the audit of financial statements?
- 9) What are the main features of an independent auditor?

Test yourself:

1. For the auditors' opinion to have credibility the independent auditors must: (Indicate all correct answers.)

- a. be wise and patient.
- b. have enough knowledge.
- c. be independent of the company issuing the statements and of its management.
- d. have the sound basis for their opinion.

2. What are the main types of audit? (Select the single best answer.)

- a. Audit of financial statements and operational auditing.
- b. Professional and independent audit.
- c. Efficient and effective.
- d. Reliable and complete.

3. The purpose of this audit is to provide people outside the organization with an independent expert's opinion as to whether the financial statements constitute a fair presentation. (Select the single best answer.)

- a. Operational auditing.
- b. Professional audit.
- c. Audit of financial statements.
- d. Independent audit.

4. Professional opinion as to the fairness of the financial statements is called: (Select the single best answer.)

- a. auditors' opinion.
- b. financial report.
- c. auditors' report.
- d. auditors' statement.

5. What is the purpose of operational audit? (Select the single best answer.)

- a. to provide people outside the organization with an independent expert's opinion as to whether the financial statements constitute a fair presentation.
- b. to make recommendations to management for improving the operational efficiency of the department under study.
- c. to collect, analyze, and report financial information.
- d. to allocate costs to the various products made by a firm.

6. An operational audit involves: (Select the single best answer.)

- a. testing the operating procedures and system of international control relating to a specific unit within a larger organization.
- b. analyzing and evaluating the operating procedures and system of international control relating to a specific unit within a larger organization.
- c. checking and studying the operating procedures and system of international control relating to a specific unit within a larger organization.
- d. studying, testing, and evaluating the operating procedures and system of international control relating to a specific unit within a larger organization.

7. Audit of the company's financial statements is performed by: (Select the single best answer.)

- a. accounts, who work in the company.
- b. a firm of certified public accountants.
- c. managers of the company.
- d. specialists, who don't work in the company.

8. What is audit? (Indicate all correct answers.)

- a. an investigation of a company's financial statements, designed to determine the "fairness" of the statements.
- b. an accountant's examination of a company's financial records to determine if it used proper procedures to prepare its financial reports.
- c. the way business people set goals, measure results, and evaluate performance.
- d. checking the accuracy of records.

9. What does an operational audit focus upon? (Select the single best answer.)

- a. the independence of an operating unit within the organization.
- b. the professionalism and independence of an operating unit within the organization.
- c. the efficiency and effectiveness of an operating unit within the organization.
- d. the independence and effectiveness of an operating unit within the organization.

1.2. Content module 2. Specialists in Accounting and audit domains preparation and their career development

Theme 5 **Taxation**

A tax can be defined simply as a payment to support the cost of government.

A taxpayer is any person or organization required by law to pay a tax to a governmental authority.

A tax differs from a fine or penalty imposed by a government because a tax is not intended to deter or punish unacceptable behavior.

Taxes are usually characterized by reference to their base.

A tax base is an item, occurrence, transaction, or activity with respect to which a tax is levied.

Tax bases are usually expressed in monetary terms.

The grivna amount of a tax is calculated by multiplying the base by a tax rate, which is usually expressed as a percentage. This relationship is expressed by the following formula:

$$\text{Tax (T)} = \text{rate (r)} * \text{base (B)}$$

A single percentage that applies to the entire tax base is described as a **flat rate**.

Many types of taxes use a **graduated rate** structure consisting of multiple percentages that apply to specified portions or **brackets** of the tax base.

The term **revenue** refers to the total tax collected by the government and available for public use. Note that in the equation $T=r*B$, the tax is a function of both the rate and the base. This mathematic relationship suggest that governments can augment revenues by increasing either of these two variables in the design of their tax systems.

There are two types of taxes: local taxes and state taxes.

Local governments are heavily dependent on real property taxes and personal property taxes, which are frequently referred to as ad valorem taxes.

Government rely in almost equal measure on sales taxes and income taxes as major sources of funds.

Comprehension Check

- 1) Give the definition of the following terms: tax, taxpayer, tax base, rate.
- 2) Show the relationship between base, rate and revenue.
- 3) Explain the meaning of local taxes.
- 4) What is the difference between personal and real property taxes?
- 5) What are the major sources of funds of the state budget?
- 6) Give the examples of local and state taxes.

Test yourself:

- 1. Local Taxes in Ukraine are: (Indicate all correct answers.)**
 - a. Advertising tax.
 - b. Hotel fees.
 - c. Consumer market duty.
 - d. Personal income tax.
- 2. A tax can be defined simply as: (Select the single best answer.)**
 - a. A payment to support the cost of government.
 - b. A payment to support the cost of a firm.
 - c. A payment to be unnecessary to pay.
 - d. A payment to support the cost of people.
- 3. Import and export duties are: (Select the single best answer.)**
 - a. Local taxes.
 - b. State taxes.
 - c. General taxes.
 - d. City taxes.
- 4. Real property taxes are based on: (Select the single best answer.)**
 - a. the market value of the property.
 - b. the value of the asset subject to the tax.
 - c. the real value of the property.
 - d. the historical value of the property.
- 5. A taxpayer is: (Select the single best answer.)**
 - a. any person required by law to pay a tax to a governmental authority.
 - b. any person or organization required by law to pay a tax to a governmental authority.
 - c. any person or organization required by law to pay a tax.
 - d. any organization required by law to pay a tax to a governmental authority.
- 6. Personal property taxes are based on (Select the single best answer.)**
 - a. the market value of the property.
 - b. the value of the asset subject to the tax.
 - c. the real value of the property.
 - d. the historical value of the property.

Theme 6

Analysis of economic activity

Economic analysis is a scientific method of economic phenomena and processes essence cognition, which is based on dividing them into parts and learning their relationship and dependency.

Results of enterprise economic activity is an object of economic analysis as a science, and causal relationships and dependency of economic phenomena and processes, which form the results of an enterprise activity, are the subject of economic analysis.

Economic analysis enables significant improvement of all economic work level, makes it a serious stimulus of scientific and technical progress, and helps to increase production effectiveness by giving a possibility to evaluate the work of an enterprise correctly and to find out the reasons of problems and existing reserves.

As a science and a separate discipline economic analysis was formed in the beginning of the XX century on the base of accounting. Tugan-Baranovskij played a very important role in economic analysis formation.

Main tasks of economic analysis are the following: objective estimation of enterprise and its subdivisions work by comparing results and plan; objective and subjective, external and internal factors impact on analyzed factors discovery and causal relations learning; external and internal financial and operational risks estimation and mechanism of their management development; searching for existing reserves of production effectiveness increasing; concrete actions on found out reserves processing and their control execution; generalization analysis results for taking rational managerial decisions.

Economic analysis use the following main economic categories: resources, factors, reasons, reserves, financial result, resulting factor, model, percent, discounts, capital, liabilities, cash flow etc.

Comprehension Check

- 1) What is economic analysis?
- 2) Why is economic analysis an important part of enterprise activity?
- 3) When did economic analysis appear as a science and which famous Ukrainian economist has played an important role in its formation?
- 4) How many periods can be selected in economic analysis development and what are their frameworks?
- 5) What were the reason of economic analysis appearance and the features of its further development?
- 6) Identify main tasks of economic analysis?
- 7) What is economic analysis goal?
- 8) Clarify main categories of economic analysis?

Test yourself:

1. Scientific method of economic phenomena and processes essence cognition, which is based on dividing them into parts and learning their relationship and dependency is called: (Select the single best answer.)

- a. mathematic modeling.
- b. economic analysis.
- c. accounting.
- d. management analysis.

2. What is the object of economic analysis? (Select the single best answer.)

- a. Management information.
- b. Enterprise bills
- c. Results of enterprise economic activity.
- d. Accounting information.

3. In which ways do economic analysis help future specialists? (Indicate all correct answers.)

- a. to solve complex economic problems of enterprises.
- b. to estimate separate economic operations.
- c. to get higher salary.
- d. to solve complex economic problems of banks, financial and state institutions.

4. When did economic analysis appear? (Select the single best answer.)

- a. in the beginning of the XIX century.
- b. in the beginning of the XX century.
- c. in the beginning of the XXI century.
- d. in the beginning of the XVIII century.

- 5. What is the base of economic analysis ? (Select the single best answer.)**
- a. accounting.
 - b. bookkeeping.
 - c. management
 - d. mathematics.
- 6. Into how many periods is the history of economic analysis development divided? (Select the single best answer.)**
- a. five.
 - b. four.
 - c. three.
 - d. two.
- 7. Which are the main categories of economic analysis? (Indicate all correct answers.)**
- a. resources.
 - b. factors.
 - c. balance.
 - d. reasons.
- 8. What are the tasks of economic analysis? (Select the single best answer.)**
- a. Objective estimation of enterprise and its subdivisions work by comparing results and plan.
 - b. Objective and subjective, external and internal factors impact on analyzed factors discovery and causal relations learning.
 - c. External and internal financial and operational risks estimation and mechanism of their management development.
 - d. All answers are correct.

Theme 7

Career Development and Job Search Process

Career development is a process involving the movement from one set of career activities to another. In the most comprehensive and integrated form, this process involves **four major steps**, each with specific characteristics and activities:

1. Self assessment
2. Career exploring
3. Skills developing
4. Implementing the job search steps

Job Search Steps

- 1) Investigate stage
- 2) Writing stage
- 3) Employer contact stage

Job Search Steps

Step 1: A self assessment

Step 2: Job Search Process

Step 3: Decision-making

Step 4: Networks & Contacts

Step 5: Work

Step 6: Life Work Planning

Vocational types

1. **Realistic**
2. **Investigative**
3. **Artistic**
4. **Social**
5. **Enterprising**
6. **Conventional**

Comprehension Check

- 1) What does career development process involve?
- 2) What are the main stages of career development process?
- 3) What are the job search steps?
- 4) What are the main vocational types?

Test yourself:

1. Career development is: (Select the single best answer.)

- a. a process involving the choice of profession.
- b. a process involving the movement from one set of career activities to another.
- c. a process of constant studying.
- d. a process involving the movement from university to the firm.

2. Career development process involves the following steps: (Select the single best answer.)

- a. assessing; exploring career; developing skills; implementing the job search steps.
- b. career research; job interviews; assessing values; exploring objectives.
- c. assessing; job interviews; assessing values; implementing the job search steps.
- d. assessing values; exploring objectives; developing skills; job interviews

3. Career development process involves: (Select the single best answer.)

- a. three steps.
- b. four steps.
- c. five steps.
- d. six steps.

4. Choose the main vocational types: (Indicate all correct answers.)

- a. realistic and artistic
- b. investigative and conventional.
- c. practical and thrifty
- d. social and enterprising

5. Personal property taxes are based on: (Select the single best answer.)

- a. the market value of the property.
- b. the value of the asset subject to the tax.
- c. the real value of the property.
- d. the historical value of the property.

6. Choose the main vocational types (Indicate all correct answers.)

- a. realistic and artistic
- b. investigative and conventional.
- c. practical and thrifty.
- d. social and enterprising.

Theme 8

Specialists in Accounting and Audit Domains Preparation in KNAME

As a result of mastering by the students of knowledge and abilities in disciplines, which are plugged into curriculum, one of the following qualifications can be appropriated:

- bachelor in accounting and audit;
- bachelor in accounting and audit with knowledge of foreign language;
- bachelor in accounting and audit – teacher of economy.

The taken budget of time curriculum of bachelors after direction 6.030509 „Accounting and audit” makes 199 weeks, including

- theoretical teaching – 137 weeks;
- examinations – 21 week;
- practice – 12 weeks;
- state attestation – 3 weeks;
- vacations – 26 weeks.

Four types of practices are included into curriculum:

- acquainting – 3 weeks;
- computer – 3 weeks;
- technological from accounting – 3 weeks;
- complex training on an enterprise (a 12 trimester) – 3 weeks.

Curriculum of bachelor after direction 6.030509 „Accounting and audit” preparation includes normative and selective educational disciplines, and three cycles:

- cycle of humanitarian preparation;
- cycle of natural-scientific and general economic preparation;
- cycle of professional preparation.

For providing a high level of learning-methodological work, complete and deep mastering by the students of knowledge and abilities, the complex of the

scientific-methodical providing of disciplines is created for every discipline, that is laid out.

While preparing to edition informative providing of disciplines teachers make **an electronic variant** of lectures compendium, textbook, manual or methodical pointing, which is passed in Center of teaching controlled from distance for its introduction to the corporate network of Academy for the common use, and it is also saved at „Accounting and audit” department.

System of testing is the basic form of current module control, that includes an aggregate of test standardizing tasks (tests of opened and closed forms), that are used as diagnostic material for definite level of educational achievements evaluation.

The following forms of educational-professional preparation quality control are also used in KNAME: diploma works, term papers, practices reports, control tasks (works), discussions, disputes, lectures, colloquiums, consultations, questioning, Olympiads, seminars, abstracts, models, scientific developments, testing.

Term paper is an independent scientific and practical research which enables to estimate quality of student knowledge and his ability to apply it in practice.

Diploma work implementation is a final qualifying work which enables to expose student level of theoretical knowledge and practical preparation mastering, capacity for independent work in select professional direction. As a result of diploma work state attestation is carried out.

Diploma work implementation is a summarizing process which enables future specialist in accounting and audit to put together acquired theoretical knowledge with practical skills and express own scientific persuasions. Diploma work is the result of study of whole complex of educational disciplines.

A student must confirm the level of general theoretic and special preparation.

Diploma work is attestation qualifying work and on the basis of its defense State Examination Commission decides a question about appropriation to its author qualification of «specialist in accounting and audit» and delivery of diploma.

2. ЗАВДАННЯ ДО САМОСТІЙНОЇ РОБОТИ

1. Розробка плану кар'єрного розвитку

Завдання: проаналізувати свої здібності, навички, уподобання та визначити тип своєї особистості і, відповідно до нього, визначитись з професією, що найбільше підходить; розробити план кар'єрного розвитку. При виконанні завдання заповнити форми наведені в додатку 1.

2. Написання резюме

Завдання: оформити план кар'єрного розвитку у вигляді резюме, користуючись прикладами, наведеними в додатку 2.

3. Написання есе «Моя майбутня професія: від мрії до реальності»

Завдання: опрацювати рекомендовану літературу та викласти роздуми щодо майбутньої професії у вигляді есе, використовуючи рекомендації до написання есе (додаток 3).

3. РЕКОМЕНДОВАНА ЛІТЕРАТУРА

Основна:

1. Закон України “Про бухгалтерський облік і фінансову звітність” від 16.07.99 № 996.
2. Закон України “Про аудиторську діяльність” від 22.04.93 № 3125-XII.
3. Закон України “Про оподаткування прибутку підприємств” від 22.05.97 № 283/97-ВР.
4. Закон України “Про систему оподаткування” від 18.02.97 № 77/97.
5. Казанова М. Професія «Бухгалтер». – Х.: Фактор, 2008. – 192 с.
6. Лень В. С., Нехай В. А. Облік і аудит. Вступ до фаху: Навч. посіб. – К.: Центр учбової літератури, 2009. – 256 с.
7. Financial management: concepts and applications/ Ramesh K. S. Rao. – 3rd ed. – Cincinnati, Ohio – South-Western College Publishing, 1995
8. Principles of taxation for business and investment planning/ Jones, Sally M. – The McGraw-Hill Companies, USA, 1998
9. Understanding financial statements/ Lyn M. Fraser, Aileen Ormiston. – 5th ed. – Upper Saddle River, New Jersey – Prentice-Hall, 1998
10. International educational standards for professional accountants (available from <http://www.ifac.org>)
11. Конспект лекцій з дисципліни „Введення у спеціальність” для студентів напрямку 6.030509 „Облік та аудит” 1 курсу денної форми навчання (англійською мовою)
12. Методичні вказівки для самостійного вивчення навчальної дисципліни „Введення у спеціальність” для студентів напрямку 6.030509 „Облік та аудит” 1 курсу денної форми навчання (англійською мовою)

Додаткова:

13. Белуха Н. Т. Аудит: Учебник. — К.: Знание, 2000.
14. Бухгалтерський облік та фінансова звітність в Україні: Навч.-практ. посіб. / За ред. С. Ф. Голова. — Дніпропетровськ: Баланс-Клуб, 2000.
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16. Васюта-Беркут О. І, Шенітько Г. Ф., Ромашевська Н. О. Теорія бухгалтерського обліку: Навч. посіб. / За заг. ред. В. Б. Захожая. — К.: МАУП, 2001.
17. Вербицкая Л. В. Теория бухгалтерского учета. — К.: МАУП, 2000.
18. Голов С. Ф., Костюченко В. М. Бухгалтерський облік за міжнародними стандартами: приклади та коментарі. — К.: Лібра, 2001.
19. Завгородний В. П. Бухгалтерский учет в Украине (с использованием национальных стандартов): Учеб. пособие для вузов. — 5-е изд. — К.: А.С.К., 2001.
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23. Пархоменко В. М., Баранцев П. П. Реформування бухгалтерського обліку в Україні. — Луганськ, 2000.
24. Собко В. В. Бухгалтерський облік: Навч. посіб. — К.: Вид-во КНЕУ, 2000.
25. Соколов Я. В. Бухгалтерский учет: от истоков до наших дней: Учеб. пособие для вузов. — М.: ЮНИТИ, 1996.
26. Соколов Я. В. Очерки по истории бухгалтерского учета. — М.: Финансы и статистика, 1991.
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Understanding Career Tastes and Interests
 (допоміжні матеріали для розробки плану кар'єрного розвитку)

Step 1. Self assessment

Step 1.1. My Pride List

Age	Education	Work	Family	Leisure
5-15				
16-25				
26-35				
36-45				
45+				

Step 1.2. Personality Checklist

You will notice that the checklist is divided into six sections with similar personality clusters. You will learn more about these clusters in the section on Interests. Read your stories and scan the checklist. Put a check to show each characteristic that applies to you from each of the stories. Add to the list other characteristics describing you. Check with your friends and/or family. Do they see you as you see yourself?

Personality & Characteristics	Story							Total
Section R	1	2	3	4	5	6	7	
Athletic								
Conforming								
Down-to-earth								
Frank								
Persistent								
Practical								
Rugged								
Self-reliant								
Stable								
Section R Totals								
Section I	1	2	3	4	5	6	7	
Analytical								
Calm								
Confident								
Curious								
Independent								
Intellectual								
Inventive								
Logical								
Precise								
Section I Totals								
Section A	1	2	3	4	5	6	7	
Creative								
Emotional								
Expressive								
Flexible								
Idealistic								
Imaginative								
Impulsive								
Intuitive								
Original								
Section A Totals								
Section S	1	2	3	4	5	6	7	
Co-operative								
Empathetic								
Friendly								
Helpful								
Insightful								
Kind								
Sensitive								
Tactful								
Understanding								
Section S Totals								
Section E	1	2	3	4	5	6	7	
Adventurous								
Ambitious								
Assertive								
Competitive								
Driving								
Energetic								
Enthusiastic								

Persuasive								
Powerful								
Section E Totals								
Section C	1	2	3	4	5	6	7	
Accurate								
Careful								
Dependable								
Detailed								
Efficient								
Orderly								
Organized								
Persistent								
Thorough								
Section C Totals								
Insert your own descriptive words	1	2	3	4	5	6	7	

Congratulations on assessing your personality and characteristics! Go back and review this list again. Circle or highlight the top 5 characteristics. This information will be helpful when you get to the section on Interests in Step 1.5.

Step 1.3 Understanding Your Values



- This exercise will help you to clarify your values
- This process will take 15-30 minutes

As with the previous section, you will notice that the checklist is divided into six sections with similar values clusters. You will learn more about these clusters in the section on Interests. Read your pride stories and scan the checklist. Put a check to show each value that applies to you. Add to the list other values that describe you.

Values Clarification	Story							Total
Section R	1	2	3	4	5	6	7	
Be able to move around in my work								
Do hands-on work								
Meet clear standards								
See the results of my work								
Work outdoors								
Section R Totals								
Section I	1	2	3	4	5	6	7	
Be able to structure my own work								
Be recognized for my knowledge								
Contribute new learning to a field								
Demonstrate high degrees of skill								
Engage in complex questions & demanding tasks								
Section I Totals								
Section A	1	2	3	4	5	6	7	
Be able to write or present ideas								
Be free to express my uniqueness								
Be involved in studying or creating beauty								
Create new ideas, programs or structures								
Have personal control over my life & lifestyle								
Section A Totals								
Section S	1	2	3	4	5	6	7	
Be involved in helping others directly								
Contribute to the betterment of the world								
Feel that my work is making a difference								
Have opportunities for self-development								
Work with others toward common goals								
Section S Totals								
Section E	1	2	3	4	5	6	7	
Be able to get ahead rapidly								
Be in a position to change opinions								
Have a high standard of living								
Have the power to influence others' activities								
Impress others, have respect & status								
Section E Totals								
Section C	1	2	3	4	5	6	7	
Carry out responsibilities and meet requirements								
Complete work where attention to detail is required								
Do work where employment is secure								
Do work where tasks are clear								
Have regular hours and predictable work								
Section C Totals								
Insert additional values	1	2	3	4	5	6	7	

Congratulations on clarifying your values! Highlight the top 5 values that are most important for you. This information will be helpful when you get to the section on Interests.

Step 1.4. Analysing Your Skills

As with the previous sections, you will notice that the checklist is divided into six sections with similar skills clusters. You will learn more about these clusters in the section on Interests. Read your pride stories and scan the checklist. Put a check to show each skill that you used in the story. Check key words that stand out to you.

Skills Analysis	Story							Total
Section R	1	2	3	4	5	6	7	
Be athletic or use physical coordination & agility								
Build or construct things or structures								
Do skilled crafts or use hand coordination with tools								
Operate vehicles, machines or electronic equipment								
Repair or set up machines or equipment								
Work with earth and nature								
Section R Totals								
Section I	1	2	3	4	5	6	7	
Analyse, use logic, problem solve, examine or classify								
Conceive, adapt, develop, hypothesize or discover								
Evaluate, assess, test, appraise, diagnose or reason								
Observe, reflect, study or notice								
Research, investigate, read or interview								
Synthesize, integrate, unify or conceptualize ideas								
Section I Totals								
Section A	1	2	3	4	5	6	7	
Entertain, perform, amuse, sing, dance or act								
Perceive intuitively, sense, show insight or have foresight								
Use artistic ability, photograph, decorate, paint or sculpt								
Use creativity, visualize, imagine, brainstorm or design								
Use musical ability, sing, compose or play instruments								
Write, edit, translate, interpret or critique words								
Section A Totals								
Section S	1	2	3	4	5	6	7	
Care, treat, heal, nurse, minister to or rehabilitate others								
Counsel, empower, coach, guide or listen to individuals								
Host, comfort, please, make welcome or serve customers								
Plan social, recreational or other group events								
Problem-solve, mediate or liaise with people								
Teach, train, instruct, inform or explain to groups								
Section S Totals								
Section E	1	2	3	4	5	6	7	
Administer, set goals & priorities, plan or make decisions								
Advise, consult, arbitrate or influence								
Initiate, assess needs, anticipate or create change								
Manage people, delegate, direct, oversee or motivate								
Sell, negotiate, convince, promote or persuade								
Speak in public, debate, advocate, present or demonstrate								
Section E Totals								
Section C	1	2	3	4	5	6	7	
Account, budget, program or systematize financial data								
Attend to detail, copy, inspect or transcribe								
Compute, calculate, compare or record numbers								
Forecast, appraise or estimate numerical information								
Implement, monitor, coordinate, expedite or schedule								
Organize, file, update, categorize or arrange information								
Section C Totals								
Insert additional skills	1	2	3	4	5	6	7	

Congratulations on identifying your skills! Highlight the top 5 skills that are most important to you. This information will be helpful when you review the Interests in the next section.

Step 1.5. Understanding Your Career Interests

In the previous three sections, the characteristics, values and skills sections were organized into six (6) clusters. Please transfer your top five (the 5 items that you like the most or that are most similar to you) from each of the exercises to the chart below. Please check (☑) which cluster area they belong to and total the number below. You may find that you have dominant interest cluster(s) that emerge.

My Top 5 Characteristics	R	I	A	S	E	C
1.						
2.						
3.						
4.						
5.						
Sub-total number of ☑ for each column of characteristics						
My Top 5 Values	R	I	A	S	E	C
1.						
2.						
3.						
4.						
5.						
Sub-total number of ☑ for each column of values						
My Top 5 Skills	R	I	A	S	E	C
1.						
2.						
3.						
4.						
5.						
Sub-total number of ☑ for each column of skills						
Total for all sections						

Review the six Holland themes; consider which ones are most similar to you based on your scores from the exercises and your thoughts from reviewing the descriptions provided in Section 1.5 of the Web site. Complete the section below to help you create a summary listing for this section.

#	Holland Theme	Potential Educational or Occupational Options of Interest to Me
1		
2		
3		

Step 1.6. Your Knowledge & Learning Style



- This process will help you to identify your core knowledge and learning style
- It will take 20 – 30 minutes

Identifying Your Knowledge Areas

You can use the space provided below. Begin with your formal education. Consider everything that you have studied at:

- | | | |
|----------------------|----------------|------------|
| • University | <i>Through</i> | • Courses |
| • College | | • Projects |
| • High school | | • Papers |
| • Other institutions | | • Thesis |

Write down your:

- Specializations, options
- Subjects you liked the most and what you liked about them
- Your marks
- Any other certificates, diplomas or awards you have received

Name of Institution	Dates and Specific Information

In addition to the knowledge you have acquired through formal educational opportunities, you have informal sources of learning. This informal education includes training provided by employers (both on and off their premises), volunteer agencies, sports organizations, etc. Write this information below.

Organization's Name	Dates and Specific Information

Finally, record what you have learned through your own travel, research, reading or other experiences.

Experiences	Dates and Specific Information

Review all of your notes in this section on Knowledge. Choose **5** areas of knowledge that you would like to build on in your career and write them below.

My 5 Main Knowledge Areas
1.
2.
3.
4.
5.



You may find it helpful to go back and review the Holland Personality type descriptions in the previous section. There are educational preferences in each of these six types. When you review your 5 main knowledge areas, look for similarities with your Holland profile. This process can help you to identify rewarding career pathways.

Identifying Your Learning Style

Learning style refers to how people learn. The concept is important; people do learn in different ways. Understanding how you learn can help you to take more effective control of your own career development and learning. To discover how you learn, think about the experiences you have had in your life in which you felt you learned a great deal. Then consider the following types of learning processes and environments:

- Unstructured or highly structured environment
- Working at your own speed or working at the pace set by a teacher or group
- Learning things step-by-step or getting the big picture first
- Working alone or working in a group
- Learning in a quiet setting or with sounds in the background
- Forming pictures in your mind, touching the object or speaking to yourself
- Engaging in computer-based instruction / interactive multimedia
- Conducting field work or doing case studies
- Sharing thoughtful dialogue with others
- Listening to a lecture
- Watching videos or films
- Participating in a role play or simulation
- Writing in logs, journals or workbooks
- Reading about something and then trying it out
- Trying something out and then reading about it later

My preferred ways of learning are:

Step 1.7. Integrating Your Self Assessment

You have now completed each of the self-assessment sections. To create a composite picture of yourself, copy the summaries from the previous exercises into the chart.

My Top 5 Characteristics	
1.	
2.	
3.	
4.	
5.	
My Top 5 Values	
1.	
2.	
3.	
4.	
5.	
My Top 5 Skills	
1.	
2.	
3.	
4.	
5.	
Holland Themes	Potential Educational or Occupational Options
1.	
2.	
3.	
My 5 Main Knowledge Areas	
1.	
2.	
3.	
4.	
5.	
Additional Characteristics / Learning Styles / Entrepreneurial Traits	

Your Top Strengths & Characteristics

Review the points that you wrote in the previous table. Choose the 10 most important strengths or characteristics that you believe you have. These qualities form the foundation of your career.

My Top Strengths & Characteristics
1.
2.
3.
4.
5.
6.
7.
8.

Congratulations! You are now ready to begin identifying specific opportunities that will allow you to use your strengths. Continue on with Step 2.

Step 2. My Career, Personal and Community Service Objectives

My ideal life vision:
My career and work objectives:
Work I would like to be doing in 5 years:
Work I would like to be doing in 2- 5 years:
Work I would like to get now :
My personal objectives:
Community organizations I would like to contribute to:
Knowledge, skills, etc. I would like to develop:

Step 3. Learning Plan Chart

Long Term Learning Plan:
Year 1 <ul style="list-style-type: none">❑ Select courses of interest, ones that you think will be good background for you.❑ Think about what makes you special or unique (e.g., personality traits, attitudes and special skills). Use some assessment instruments to help you with details.❑ Join campus organizations for recreation and social activities.❑ Decide what type of job you would like to have for your next work experience (co-op, casual, summer, contract, on-going (permanent), work-study, internship, volunteer).
Year 2 <ul style="list-style-type: none">❑ Evaluate your academic program to decide if you need to make some changes based on your studies and work experiences to date.❑ Begin to look at occupations and the fields you are finding interesting.❑ Decide if you want/need to go to graduate school immediately after your Bachelor's program.❑ Plan time for and participate in on-campus activities.❑ Look for a work experience to enable you to check out career options you are considering.❑ Begin networking. See the Job Search section, Step 4.❑ Establish learning objectives for your work experience.
Year 3 <ul style="list-style-type: none">❑ Narrow the field you are considering for your career by researching and speaking with people.❑ Join a professional organization in your field, as a student member, to keep up-to-date and network.❑ If planning for graduate school, keep your marks high. Check out which schools have the programs you are considering.❑ Take on some leadership roles in your extracurricular activities to broaden your skills.❑ Locate a work experience that will give you good transferable qualifications.❑ Find a mentor who can help you with advice and possibly open doors for you in your career.
Year 4 <ul style="list-style-type: none">❑ Try to keep your marks within the range typically expected by employers you want interviews with. If your marks were lower in the first year or two but are higher now, that upward direction is what employers are interested in.❑ Prepare your applications for graduate school. Be sure you are going for a positive reason that is career-related, rather than a negative reason such as an avoidance of something.❑ Begin your job search. Check out advertisements in the visible job market and opportunities in the hidden job market. Apply for any positions that you feel are a good fit for you.❑ Continue with your commitments to on-campus organizations.

Step 4. Goal Action Form

- This form is designed to help you create a road map to accomplish your goals
- Complete one form for each of your current goals

Goal:	Purpose of this goal:	
Action steps: 1. 2. 3. 4. 5. 6. 7. 8. 9. 10.		Timelines:
Investment (dollars, time, resources):		
Goal completion date:		

Step.5. Employer Contact Record

Company name, address, phone & fax numbers	Contact name(s) / email	Dates of contacts / follow up	Interview time, date & location	Job offer date	Additional information & comments

Step 6. Career / Life Planning Review

Is your job providing you with all the benefits you had hoped for (e.g., sense of accomplishment, income and career development)? Is it time for a new vision, a new sense of what you want to do with your life? Are there changes you can make within your present job or do you need to move on? Below are some questions that may help. Think positively about the results of this self-evaluation, whatever the outcome. Below are some questions that may help. You may be just in time to take action and avert a crisis.

Reflection Questions:	Yes	No
Do you get out of bed in the morning with energy and enthusiasm because you truly like and have pride in what you do, a feeling that your work is useful?		
Do you know how you contribute to the overall success of the organization? This applies equally to the profit and non-profit sectors.		
When it comes time for restructuring or beginning a new project, those individuals with perceived value will be rewarded with a new assignment. Has management acknowledged your contributions, especially regarding attitudes, conduct and productivity?		
Are you receiving cross-training or rotational assignments to add to your career development? Are you contributing to team building, conflict resolution, the training of others, and to the total systems approach to improvement?		
Do you still feel like you are growing and advancing? Do you feel you are on the right team in the right organization?		
Are your daily tasks and assignments challenging you? Are you putting forth your share of solutions or creative answers?		
Are you able to manage or cope with the politics of the organization? Are you able to do what you think is right and maintain your integrity?		
Do you receive encouragement to continue your learning activities? Do you receive training, financial reimbursement, etc.?		
Have you established a relationship with a mentor, or mentors, inside or outside of your workplace? Alternatively, are you ready to be a mentor to someone who could learn from your experience and achievements?		
Have you undertaken more responsibility or greater amounts of work and feel that you are being adequately remunerated for it?		
Does your chosen work fit in with your lifestyle preferences? Are you able to balance your work requirements with your personal health and habits, as well as your relationship with family and friends?		
Are you working in the field and in the work environment that is satisfying and takes you closer to your long-term goals?		

You may find a pattern emerging in your answers. Please note there are no right or wrong set of answers, only feedback for you to help you think about where you are on your career journey. Is there need for a drastic change, a minor correction or a pat on your back because you are moving along well toward your short- and long-term goals? Whenever it is necessary, you can start again at Step 1 in the Manual to achieve career / life planning success. People have more power over their lives than they think they have. Look for ways within yourself, your work and your overall life to create positive change. Start with one step at a time toward the life you want.

How to write Resume (приклад написання резюме)**Résumé of Gary "G-Man" Hendricks**

3A Computer Science
12345678

Local Address

120 Shadeland Cres.
Waterloo, ON N2M
2H8
(519) 999-1919

ghendricks@email.com
www.partyunks.com/gman
(519) 999-1234

Permanent Address

515 Gardere Ln.
Haynesville, ON N2F
8R4
(318) 624-1441

JOB OBJECTIVE

- I want to gain experience in the area of user-interface design in a position that will allow me to work closely with clients and build my repertoire of skills.

SUMMARY OF QUALIFICATIONS

- Several years of work and academic experience in programming
- Proficiency in design and evaluation of user interfaces, developed through work terms
- Working knowledge of Java, C++, HTML, Dreamweaver, Microsoft Office
- Excellent presentation skills
- Miscellaneous: aerobics instruction; CPR, first aid certification; fluency in English

WORK EXPERIENCE**Java Programmer**

Roushas Systems Inc., Shongaloo, ON, 1/2005-5/2005

- Responsible for programming Java applets.
- Assisted User Interface Designers in planning GUIs for clients.
- Wrote statistical reports for management and for clients, including a work report titled "Optimization of Algorithms Efficiency"

Lab Monitor

University of Waterloo, Waterloo, ON, June 2004 - December 2004

- Monitored Psychology Department computer lab.
- Helped students with their computing problems in a courteous, friendly manner
- load programs onto the network.
- Assistant to Network Administrator
- Learned more about networks while working closely with others

Assistant Researcher

Cognition Institute, Toronto, ON, 8/2005-12/2005

- Performed research on how Internet usage affects the self-esteem of the sick and elderly

Aerobics Instructor

Spring Country Club, Springhill, ON, 2000-2002

Led 15 aerobics and fitness classes

Gary Hendricks

-
- Developed, advertised, and led two highly successful, new fitness workshops, capacity of 50 at each session
 - Led a fitness team of 14 instructors as senior aerobics instructor
 - Earned "Best Instructor" award for 2001

EDUCATION

Candidate for Bachelor of Mathematics, Honours Computer Science
 University of Waterloo, Waterloo, ON, September 2002 - present
 Enrolled in Arts, Honours Psychology, University of Waterloo, Waterloo, ON, September 2001 - August 2002

- Relevant Courses: Principles of Computer Science, Data Structures and Data Management, Software Abstraction and Specification, Introduction to Cognitive Science, Basic Research Methods, Perception, User-Interface Design.
- Relevant Projects:
 Introduction to computer science project:
 - I designed a user interface for the Waterloo Fire Department
 - Interviewed firefighters, developed, and tested the interface
 - Wrote and presented completed interface model to fire department.
- Awards
 - Earl Young Award for Young Scholars, 2001
 - Haynesville Men's Club Book Scholarship, 1998

Graduate, Martin High School, May 1999

ACTIVITIES & INTERESTS

Treasurer

UW Cognitive Science Club, Waterloo, ON, 1/2002 - presents

- Responsible for all funds
- Planned and organized fundraising campaign, doubled assets of organization, and enabled five members to attend conference in Chicago.

Enjoy aerobics instruction, hiking, skydiving, wrestling, reading, and writing.

Member, Association for Computing Machinery, Waterloo, ON, 1/2000-12/2000

- Attended monthly meetings

REFERENCES

- Available upon request.

How to write an essay
(рекомендації з написання есе)

10 Steps for Writing an Essay

1. Research
2. Analysis
3. Brainstorming
4. Thesis
5. Outline
6. The Introduction
7. Paragraphs
8. The Conclusion
9. MLA Style
10. Language

1. Research

Begin the essay writing process by researching your topic, making yourself an expert. Utilize the internet, the academic databases, and the library. Take notes and immerse yourself in the words of great thinkers.

Make sure that despite beginning on the Internet, you don't simply end there. A research paper using only Internet sources is a weak paper, and puts you at a disadvantage for not utilizing better information from more academic sources.

- As you read about your topic, keep a piece of paper and pen handy to write down interesting quotations (цитирование) you find. Make sure you write down the source and transcribe quotations accurately.
- Take a little from a lot – that is, quote briefly from a wide variety of sources.

2. Analysis

- Identify the argument (довод, аргумент)

An argument consists of two main components: a claim (*утверждение*), and reasons (*причина, основание*) for that claim. Neither a claim without reasons, nor reasons without a claim, is an argument.

- When analyzing an argument of any text, or creating one of your own, first identify the main claim and then locate all the reasons for it.

It is helpful to map this reasoning out:

CLAIM = _____

- Reason 1: _____
- Reason 2: _____
- Reason 3: _____

Assess the reasoning

Ask yourself the following questions to help you identify **weaknesses** of logic:

1. Is there an alternative explanation that is possible? An *alternative explanation* is a different reason for the same claim.

Example: "John was late because he obviously doesn't care about the class."
(An alternative explanation for John's lateness could be that he got in a car wreck, and therefore couldn't make it on time to class, not that he doesn't care about it.)

2. Is the evidence presented sufficient? *Evidence* refers to the support given for a claim. This support may be in the form of facts, statistics, authoritative quotations, studies, observations, experiences, research, or other forms of proof.

3. *What assumptions (предположение, допущение) do the reasons rest on?* An assumption is what one takes for granted to be true, but which actually may not be true.

3. Brainstorming

- Find an original idea: *find something original to say about the topic*

BRAINSTORMING TECHNIQUES

Instructions: Answer the questions below to help you think critically about your topic. Plan to spend at least 1-2 hours answering them thoroughly.

Define the problem

1. What is the problem?
2. Why is it indeed a problem?
3. For whom is it a problem?
4. When did it first become a problem?
5. What is the root of the problem?

Ask questions

1. What caused X? (replace X with your topic)
2. How is X defined?
3. What can X be compared to?
4. Ask your own question.

Explore the evidence

1. What evidence is there to believe the claim? (choose a claim)
2. Is this evidence strong? What issues or flaws are associated with this evidence?
3. How could the evidence be more convincing?
4. Why should I *not* believe this evidence?

Identify assumptions

1. What is being assumed in this X?
2. What do people take for granted to be true in X?
3. Are these assumptions false?

Examine biases

1. What some of your own social, economic, religious, or cultural biases as they relate to this topic?
2. What influence do these biases have on your perspective on X?
3. How might a Buddhist monk in Nepal view the same problem?
4. How about a French Intellectual? A Native American (“Indian”)? A child? A doctor?

Beyond the obvious

Rewrite the following sentence, replacing the blanks with your own commentary:
Most people think _____ about this topic, but really they’re wrong. Actually, _____

Do research

1. What have authorities said about X?
2. What articles/essays are there about X on the Internet?
3. What articles/essays are there about X on the Academic Databases?
4. What books are there about X in the library?
5. What insights do these articles/books offer?

Write a journal entry

Use this space to write your journal entry. Write whatever comes to mind; just fill up an entire page, single-spaced.

Carry a notecard

Using a notecard or piece of paper, write out a central question you have. Put the card/paper in your pocket while you walk around during the day. Every now and then, pull out the paper from your pocket and reread it. If insights come to you, jot them down immediately. At the day's end, pull out the paper and write down more thoughts about it.

4. Thesis

The thesis acts as the main claim of your paper. The thesis expresses in one concise sentence the point and purpose of your essay.

- **Make it arguable** (требующий доказательства)

For example:

- *Not Arguable*: "Computers are becoming an efficient mechanism for managing and transmitting information in large businesses." (Who's going to dispute this? It's not an arguable assertion – it's a fact.)
- *Arguable*: "Heavy use of computers may disrupt family cohesion and increase divorce in society." (This is arguable because many people may not believe it. It would make a good thesis!)

- **Be specific**

The thesis must also be specific. Avoid broad, vague generalizations. Your thesis should include detail and specificity, offering the reader the *why* behind your reasoning.

- **Avoid lists**

If your thesis consists of a long list of points, your essay will most likely be superficial (*поверхностный*).

- **Follow an "although . . . actually" format** (несмотря на то, что... фактически)

5. Outline

- Use an outline to plan
- Make your points brief
- Choose an appropriate arrangement

Sample Outline

I. Introduction (150 words):

II. Personal Experience

III. Good Reasoning

IV. Statistics

V. Conclusion (50 words)

6. The Introduction

Get the reader's attention!

The first goal in your introduction is to **grab** the reader's attention. Wake him or her up and generate some interest about the topic. To grab the reader's attention, you might present:

- an interesting fact
- a surprising piece of information
- an exciting quotation
- an intriguing paradox
- an explanation of an odd term
- a short narrative/anecdote (not fiction)
- a provocative question

7. Paragraphs

- Choose a singular focus
- Begin with a topic sentence
- Develop the idea:
 - illustrate your idea with examples
 - give an authoritative quotation
 - anticipate and respond to counterarguments
 - back your ideas with more evidence
 - offer another perspective to the idea
 - brainstorm more insights about the idea
 - elaborate on causes/effects, definitions, comparison/contrasts

8. The Conclusion

- Recap (восстановите) your main idea
- Leave a memorable impression
- Keep it short

9. MLA (Modern Language Association) Style

- ✓ When using ideas or phrases from other writers in your own essay, you must correctly cite in your text exactly where the ideas or phrases come from. Correctly identifying these ideas and phrases is called "in-text citation," and the page at the end of your essay listing the sources you used is called a "Works Cited" page.
- ✓ Make sure all authors cited in the body of your essay also appear on the Works Cited page.
- ✓ Only quote catchy or memorable phrases or sentences.
- ✓ Don't rely too much on the same source.
- ✓ Follow up your quotations with commentary, interpretation, or analysis.
- ✓ Use signal phrases to introduce your quotations.

10. Language

- **Clarity**
 - Use topic sentences
 - Make clear transitions
 - Establish emphasis
 - Be straightforward
- **Style**
 - Avoid Personal References as "I" or "In my opinion"
 - Maintain a level of formality
 - Avoid emotionalism
 - Avoid sexist pronouns

(*Sexist*: A good computer programmer has to root his knowledge in practical experience.

Liberated: Good computer programmers have to root their knowledge in practical experience.)

- **Grammar**
- **Don't Plagiarize**

НАВЧАЛЬНЕ ВИДАННЯ

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