

Simon Kuznets Kharkiv National University of Economics

Syllabus of the educational discipline

« Registration and financial statements preparation of business»

Specialty	All			
Educational program	All			
Level of education	First (bachelor)			
Discipline status	selective			
Teaching language	English			
Course / semester	2 course, 2 semester			
Number of credits ECTS	5			
Distribution by types of trainings	Lectures – 30 hours.			
and hours of study	Practical studies (seminars) – 30 hours.			
	Independent training – 90 hours.			
Form of final assessment	Pass			
Department	Finance. Kharkiv, Nauky avenue, 9a, Lecture Building, Office			
_	35, tel. (057)702-18-36(add.3-79),			
	http://www.fin.hneu.edu.ua/?page_id=90			
Teacher (-s)	Aleksieienko I. I., PhD., Ass. of Professor of the Finance Dpt			
	Berest M. M., PhD., Ass. of Professor of the Finance Dpt			
	Lelyuk S. V. PhD., Ass. of Professor of the Finance Dpt			
	Poltinina O. P., PhD., Ass. of Professor of the Finance Dpt			
	Yushko S. V. PhD., Ass. of Professor of the Finance Dpt			
Teacher's contacts	inna01alekseenko@gmail.com			
	maryna.berest@hneu.net			
	s.lelyuk@gmail.com			
	olgapp86@gmail.com			
	yushko_sergey@ukr.net			
Days of the classes	according to the current schedule of classes			
Consultations	according to the schedule; by agreement with the teacher			
	(full-time and distance, individual and group)			
The purpose of the disciplin	e is to create the foundation of knowledge in the field of			
e	ntrepreneurship and business			
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Prerequisites for learning

Know: basic economic terms, macroeconomic theory, credit, methodological tools of mathematical calculations

Be able to: apply general economic knowledge to establish relationships between phenomena and processes; to carry out independent search and analysis of information for formation of the reasonable conclusions and acceptance of effective decisions; perform mathematical calculations

Content of the educational discipline

Content module 1: The market analysis and business planning

Theme 1. Market analysis

Theme 2. The Methods of strategic analysis: definitions and practical use.

Theme 3. Forms of capital raising and financial settlements.

Theme 4. Making a business plan for the project.

Content module 2: Register and accompany own business in tax and financial aspects

Theme 5. Forms of business organization

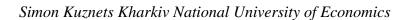
Theme 6. Systems of taxation for legal entities

Theme 7. Taxation systems for entrepreneurs

Theme 8. Financial Statements

Material and technical support (software) of the discipline

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Course page on the Moodle platform (personal training system)

Syllabus, technological card, lectures, plans of seminars, practical classes, tasks for self-study https://pns.hneu.edu.ua/course/view.php?id=7194

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Recommended literature

- 1. Van Horne, James C. Fundamentals of financial management / James C. Van Horne, John M. Wachowicz. 13th ed., 2008. 719 p.
- 2. Берест М. М. Фінансовий аналіз : навч. посіб. / М. М. Берест. Харків: ХНЕУ ім. С. Кузнеця, 2017. — 164 с.
- 3. Вахович І. М. Фінансовий менеджмент та фінансовий інжиніринг бізнес-процесів : магістерський курс [навч. посіб. в 2-х т.]. Т. 1. Фінансовий менеджмент бізнес процесів / І. М. Вахович. Луцьк : СПД Ж. В. Гадяк, друкарня «Волиньполіграф» $^{\text{TM}}$, 2013. 604 с.

Assessment system of learning outcomes

Current control over students' work is carried out during the semester at lectures and practical classes. Modular control is carried out as a colloquium. The results of the semester are evaluated in points (maximum 100 points). The total result in points for the semester is: "60 or more points - passed", "59 or less points - not passsed". More detailed information on assessment is given in the technological card of the discipline.

Accumulation of rating points in the discipl	Accumulation of rating points in the discipline		
Types of training	Max points		
Active work at lecture classes	16		
Active participation in practice and laboratory classes	54		
Colloquium	30		

Transference of Simon Kuznets KHNUE Characteristics of Students' Progress into the System of the ECTS Scale

Max points

Total score on a 100-point scale ECTS assessment scale	ECTS	Assessment on the national scale		
	for exam, differentiated test, course project (work), practice, training	for pass		
90 – 100	A	excellent		
82 - 89	В	good		
74 – 81	C		pass	
64 – 73	D	satisfactory		
60 – 63	Е			
35 – 59	FX	unsatisfactory	not noss	
1 – 34	F		not pass	

Discipline policies

Academic Integrity Policy Written papers are checked for plagiarism and allowed to be defended with correct textual borrowings (up to 20%). Writing down during written works, exams is forbidden (including with the use of mobile devices).

Class Skip Policy Attendance is mandatory. For objective reasons (in particular, illness) training can take place online in consultation with the teacher.

Policy for performance of tasks later than the set deadline Works that are submitted in violation of deadlines without good reason are evaluated at a lower score (-20% of the maximum score). Relocation of modules takes place with the permission of the dean's office if there are good reasons.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan)of the educational discipline https://pns.hneu.edu.ua/course/view.php?id=7194