



Syllabus Course Program



Compliance management in the financial and credit sphere

Specialty

072 -Finance, Banking. Insurance, and Stock Market

Educational program

Finance and Banking

Level of education

bachelor's degree I

Semester

5

Institute

Institute of Economics, management and international business

Department

Accounting and finance (205)

Course type

Optional

Language of instruction

English

Lecturers and course developers



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PhD in Economics, Associate Professor, Associate Professor of the Department of Accounting and Finance

Author and co-author of more than 287 scientific and methodological publications. Courses: "Social Responsibility", "Financial Security and Financial Risks", "Tax Planning and Tax Risks", "Information and Communication Support for Enterprise Management", "Business Performance Analysis and Business Models", "Taxation in Sectors of Economy", "Organisation and Methodology of Tax Audits".

[More about the lecturer on the department's website](#)

General information

Summary

The course "Compliance Management in the Financial and Credit Sphere" is a discipline aimed at mastering the theoretical and methodological foundations of the study of the system, which provides for measures to manage, prevent and overcome the risks of non-compliance with the requirements of legislation, rules, policies and standards. At the same time, compliance specialists (compliance officers), as independent officials who analyze reports of possible cases of corruption or other violations of the law, as well as conduct their own internal investigations, help to ensure the management activities of top management of organizations with identified risks and establish interaction with both external and internal stakeholders to adapt the developed tools and policies of the organization.

Course objectives and goals

. The purpose of studying the discipline "Compliance - Management in the Financial and Credit Sphere" is to form a system of competencies in the financial and credit sphere based on a number of scientific principles that help ensure effective risk management, compliance with legal and regulatory requirements, and contribute to maintaining high standards of corporate ethics and responsibility. The main objectives of the compliance management of organizations include: assessing the environment and risks in the organization's business processes; creating internal policies of the organization in accordance with the identified risks; managing risks and developing measures to minimize them; participating in

management decision-making; implementing crisis management in the event of a risk; reviewing reports of violations of the organization's internal rules and protecting the rights of whistleblowers; coordinating the automation of risk management processes; developing new and improving existing ones.

Format of classes

Lectures, practical work, independent work, consultations. The final control is a test.

Competencies

GC02. Ability to apply knowledge in practical situations.

GC07. Ability to learn and master modern knowledge.

GC09. The ability to be critical and self-critical.

GC13. Ability to exercise their rights and responsibilities as a member of society, to realize the values of civil (free democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms in Ukraine.

GC14. Ability to preserve and increase moral, cultural, scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technology and technology, to use various types and forms of physical activity for active recreation and healthy lifestyle

SC03. Ability to diagnose the state of financial systems (state finances, including budget and tax systems, finances of economic entities, household finances, financial markets, banking system and insurance).

SC09. Ability to carry out effective communication.

SC10. Ability to identify, justify and take responsibility for professional decisions.

SC11. The ability to maintain an appropriate level of knowledge and constantly improve one's professional training;

Learning outcomes

LO21. To understand the requirements for the specialty due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.

LO 22. Know your rights and responsibilities as a member of society, understand the values of a free democratic society, the rule of law, human and civil rights and freedoms in Ukraine.

LO23. Identify the achievements and values of society based on an understanding of the place of the subject area in the general system of knowledge, use different types and forms of physical activity for a healthy lifestyle

Student workload

The total volume of the course is 150 hours (5 ECTS credits): lectures - 32 hours, Practical classes - 32 hours, self-study - 86 hours.

Course prerequisites

To successfully complete the course, you must have knowledge and practical skills in the following disciplines: "Microeconomics", "Macroeconomics", "Finance", "Money and Credit", "Economic Statistics", "Economic Informatics", "Management"

Features of the course, teaching and learning methods, and technologies

Lectures are delivered interactively with the use of multimedia technologies. Practical classes use a project-based learning approach, game-based methods, and focus on the use of information technology in the study of the Compliance Management in the Financial and Credit Sphere . Training materials are available to students using Office 365 tools

Program of the course

Topics of the lectures

Theme 1 Basic concepts and importance of compliance management in modern conditions

Theme 2. Methods and approaches of compliance management in the financial and banking sector

Theme 3. Development and implementation of compliance programs and policies.

Theme 4. Organizational and structural approach to compliance management

Theme 5. Risk management in compliance

Theme 6. Compliance in the financial and economic security of the financial and credit sector

Theme 7. Due diligence in the compliance management system of the financial and banking sector
Theme 8. Compliance system in the banking sector
Theme 9 Use of compliance in insurance
Theme 10 Compliance in credit institutions
Theme 11 Compliance in financial and industrial groups
Theme 12 Information support of compliance in financial and banking institutions
Theme 13 Technologies in compliance management
Theme 14 Audit in compliance management
Theme 15 Ethical aspects and corporate culture in compliance management
Theme 16 Effective models of using compliance

Topics of the workshops

Theme 1. History of development and evolution of compliance in the financial and credit sector.
Theme 2. International standards and practices (FATF, BASEL, GDPR).
Theme 3. Effective compliance system: development of internal policies and risk management
Theme 4: Improvement of methodological tools at the stage of financial monitoring implementation
Theme 5. Risk minimization strategies.
Theme 6. Building a generalized model of the compliance system in banks
Theme 7. Characterization of the aggregate manifestation of the main types of functional risks that are included in compliance risks
Theme 8: The role and responsibility of the compliance officer.
Theme 9: Compliance control in the corporate governance system of financial and credit institutions
Theme 10. Analysis of real cases of violation of compliance standards
Theme 11 Monitoring and reporting in the compliance management of financial and credit institutions
Theme 12 Impact of technology on RegTech compliance
Theme 13 Impact of technology on FinTech compliance
Theme 14 Resolving conflicts of interest and promoting ethical behavior
Theme 15 Image levels in compliance management in the financial and credit sector
Theme 16 Current challenges and prospects in the development of compliance in the financial and credit sector

Topics of the laboratory classes

Laboratory work is not provided within the discipline.

Self-study

The course involves completing an individual task, namely writing an essay. The student chooses the topic of the essay independently from the list of methodological recommendations for the discipline. The result of independent work is the selection and disclosure of the research topic, which is drawn up in a written report. Students are also recommended additional materials (videos, articles) for independent study and analysis

Course materials and recommended reading

1. Davydiuk T.V. Accounting, Audit and Taxation: Theory and Practice: a textbook for students of specialities 071 "Accounting and Taxation" (Section 6) P.251-289 team of authors under the editorship of Prof. Davydiuk T.V. - Kharkiv: NTU "KhPI", 2021. - 607 p.
- 2 Yurieva I.A., Tataryntseva Y.L. Social responsibility: accounting for risks in the digitalization of finance / Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.
- 3 Lisovyi H. Tax crime as a threat to the tax security of Ukraine. Public law. 2017. № 2 (26). С. 113-121. 2. Tax risks that affect the economic security of the enterprise. Bankruptcy & Liquidation in Ukraine. 07.02.2019.
4. Tax risks when concluding contracts due diligence when choosing a counterparty. URL: <https://sherman.in.ua/podatkovy-riziki-pri-ukladanni-dogovoriv-nalezha-obachnist-pri-vibori-kontragenta/> (accessed June 30, 2022).
5. Лега О. В., Яловега Л. В., Прийдак Т. Б. Сучасні методи зниження податкових ризиків платників податків. Модернізація економіки: сучасні реалії, прогнозні сценарії та перспективи розвитку: матеріали міжнар. наук.-практ. конф. Херсон : ФОП Вишемирський В. С., 2021. С. 136–140.

6. Податковий, фінансовий та юридичний Due Diligence. URL: <https://finexpertiza./service/consulting/due-diligence/> (дата звернення: 30.06.2022)
7. Жукова О. What is COMPLIANCE, або як оцінювати податковий ризик? URL: <http://www.visnuk.com.ua/publication/100013546-what-is-compliance-aboyak-otsinyuvati-podatkoviy-rizik%202> (дата звернення: 30.06.2022).
8. Соловійова Т. Як бізнесу ефективно управляти податковими ризиками. URL: <https://juscutum.com/> (дата звернення: 30.06.2022).
9. Лега О. В., Канцедал Н. А., Яловега Л. В., Прийдак Т. Б. Аналіз як інструмент податкової діагностики. Eurasian scientific discussions. Proceedings of the 1st International scientific and practical conference. Barca Academy Publishing. Barcelona, Spain. 2022. P. 520–527. URL: <https://sciconf.com.ua/i-mezhdunarodnaya-nauchno-prakticheskaya-konferentsiya-eurasianscientific-discussions-13-15-fevralya2022-goda-barselona-ispaniya-arhiv> (дата звернення: 30.06.2022)
10. Юр'єва І.А., Фальченко О.О. Впровадження елементів антикризового управління із застосуванням платформи блокчейн Вісник Національного технічного університету «Харківський політехнічний інститут» (Економічні науки)– X. : НТУ «ХПІ», 2020. – № 4. – С. 3-6 – Бібліогр.: 9 назв. – ISSN . 2519-4461 <http://journals.uran.ua/index.php/2519-4461>
11. Юр'єва І.А. Цифрове забезпечення організації і методики податкових перевірок як чинник фінансової безпеки/ Вісник Національного технічного університету «Харківський політехнічний інститут» (Економічні науки)– X. : НТУ «ХПІ», 2023. – № 5 (2023). – С.–28-31
- 12 Юр'єва І.А. Застосування дьюдילהанс в діагностиці фінансового стану підприємства в антикризовому управлінні та економічній безпеці Вісник Національного технічного університету «Харківський політехнічний інститут» (Економічні науки)– X. : НТУ «ХПІ», 2023. – № 6 (2023). – С.–63-66 <http://es.khpi.edu.ua/issue/view/16159>

Assessment and grading

Criteria for assessment of student performance, and the final score structure

100% of the final grade consists of assessment results in the form of: final test (40%); implementation of the essay (20%) and implementation of the student's self-work (40%). 40% of independent work consists of: • 20% of ongoing assessment (including essays presentations, on topics and work in practical classes); • 20% of the current semester control (online tests). The test is written and contains: 2 theoretical questions of different levels of difficulty and 1 practical task..

Grading scale

Total points	National	ECTS
90–100	Excellent	A
82–89	Good	B
75–81	Good	C
64–74	Satisfactory	D
60–63	Satisfactory	E
35–59	Unsatisfactory (requires additional learning)	FX
1–34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department

[Title]



National Technical University
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Oleksandr MANOYLENKO

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Guarantor of the educational
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