



Syllabus Course Program



Analytical Tools for Financial and Economic Security

Specialty

072 -Finance, Banking, Insurance and Stock Market

Institute

Institute of Economics, management and international business

Educational program

Finance and Banking

Department

Accounting and finance (205)

Level of education

Master's degree

Course type

Elective discipline

Semester

2

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 "Analytical Tools for Financial and Economic Security" develops the knowledge and skills necessary for the implementation of systemic knowledge, skills and abilities in financial and economic security, forms the basis for theoretical and practical training of future management personnel in this area. The discipline is aimed at mastering the theoretical and methodological foundations of financial and economic security, their structure, patterns of management, research of effective management technologies, as well as methods provided for this purpose

Course objectives and goals

To form in future specialists the conceptual foundations of the essence, organisation and management of the mechanism of financial and economic security of business structures; methodological approaches to qualitative assessment of the level of financial security of business structures, through the formation of a unified set of identification information in the form of a security passport and quantitative - based on the

results of the adequacy of existing single and integral indicators of its level; theoretical model of the network of interactions of governing bodies in the functioning of the mechanism of financial and economic security of business structures.

Format of classes

Lectures, practical work, independent work, consultations. The final control is an credit .

Competencies

GC 05 Ability to generate new ideas (creativity).

GC 09 Appreciation and respect for diversity and multiculturalism.

GC 10 Ability to act ethically (motives).

SC 01 Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management to improve the efficiency, effectiveness and social responsibility of business.

SC 08 Ability to perform administrative and managerial functions in the field of activity of business entities, public sector bodies

Learning outcomes

PL 05 Master innovative technologies, justify the choice and explain the application of new methods of preparing and providing accounting information for the management needs of an economic entity

PL 07 Develop internal standards and forms of management and other reporting of business entities

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Student workload

The total volume of the course is 120 hours (4 ECTS credits): lectures - 32 hours, Practical classes - 16 hours, self-study - 72 hours.

Course prerequisites

To successfully complete the course, you must have knowledge and practical skills in the following disciplines: Fundamentals of scientific research, financial management, social responsibility and social business analysis

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 Analytical Instruments for financial and economic security. Training materials are available to students using Office 365 tools

Program of the course

Topics of the lectures

Theme 1 Introduction to the specialty Theoretical foundations of AIFES

Theme 2 Enterprise in the context of financial and economic security in macroeconomics

Theme 3 Principles, methods and approaches to ensuring financial and economic security of enterprises

Subject 4 AIFES methods and means of protection against threats

Theme 5 Budget control and organizational and legal mechanism for ensuring financial and economic security

Theme 6 Analysis of industry-specific features of enterprises in ensuring financial and economic security of enterprises

Theme 7 Theoretical approaches to assessing the level of financial and economic security of the enterprise

Theme 8 Analytical tools for the security service

Theme 9 Analysis of the position of financial and economic security

Topic 10 Indicators of quantitative assessment of the level of financial security. Analysis of cash flows

Topic 11 Integral assessment of the level of financial security

Topic 12 Realization of enterprise interests and financial and economic activities of enterprises

Topic 13 The role of accounting in ensuring AIFES

Topic 14 Methods of preparing information and analytical products in the FES system
Topic 15 Uncertainty in the financial and economic security of entrepreneurship
Theme 16 Diagnostics of hazards, threats and risks in the financial and economic sphere

Topics of the workshops

. Topic 1 Comprehensive analysis of definitions, approaches, methods of financial and economic security of the enterprise
Theme 2 Comprehensive analysis of financial and economic security of the enterprise
Topic 3 Analysis of possible external and internal threats to the economic security of the enterprise in conditions of constant interaction with the external environment
Topic 4 Indicators of quantitative assessment of the level of financial security in the assessment of the enterprise
Theme 5 Analytical tools for assessing the level of financial and economic security
Topic 6 Cash flow analysis
Topic 7 The Boston Consulting Group (BCG) method in AIFES
Topic 8 Intellectual security as a component of AIFES

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. Lisovyi H. Tax crime as a threat to the tax security of Ukraine. Public Law. 2017. № 2 (26). C. 113-121. 2. Tax risks affecting the economic security of the enterprise. Bankruptcy & Liquidation in Ukraine. 07.02.2019.
3. Yurieva I.A., Falchenko O.O., Poberezhna N.M., Features of the formation of equity capital at enterprises. Eastern Europe: economy, business and management: electronic scientific professional edition - 2019. - Issue 2 (19). - P. 404-409. - URI: http://www.easterneurope-ebm.in.ua/journal/19_2019/61.pdf,
4. Yurieva I. A., Aleksenko A. A. Accounting and analytical support of wages at enterprises // Annual (IX) International Internet Conference of Students and Young Scientists ["Strategies for Innovative Development of the Ukrainian Economy: Problems, Prospects, Efficiency. Forward-2019], (Kharkiv, 27 December 2018) - Kharkiv: NTU "KhPI." - 2019.
5. Implementation of business planning tools as a mechanism for ensuring economic security of the enterprise. Research and optimization of economic processes in the hotel and restaurant business : a collective monograph / T. S. Shovkopliias [et al: NTU "KhPI", 2019. 100 p. (collective monograph).
6. Yurieva I.A., Falchenko O.O., Poberezhna N.M., Features of the classification of income of trade enterprises. Eastern Europe: Economics, Business and Management, 2020, No. 2 (20) - P.426-429 - Access mode to the resource: (professional electronic Index Copernicus: Indexed in the ICI Journal Master List
7. Application of advanced information and communication technologies at modern enterprises. Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh: B. DOI: [HTTPS://DOI.ORG/10.20998/2519-4461.2020.4.3](https://doi.org/10.20998/2519-4461.2020.4.3)
8. Financial and economic principles of survival of a crisis enterprise in the system of social responsibility. Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh: B. (2022). - P.44-47 DOI: <https://doi.org/10.20998/2519-4461.2022.2.44>
9. Yurieva I.A., Omilaeva S.V. Aspects of implementation of the economic security system at the enterprise Proceedings of the First International Scientific and Practical Conference "Modernisation of the Economy:

Modern Realities, Forecast Scenarios and Development Prospects", Kherson National Technical University (Kherson, Ukraine). Kherson, Ukraine) 25-26 April 2019 II-Mizhnarodna-naukovo-praktichna-konferenciya-Modernizaciya-ekonomiki-suchasni-realiyi-prognozni-scenariyi-ta-perspektivivi-rozvitku C 94-96

10. Yurieva I.A., Klymenko S.V. Actual aspects of enterprise cost management. Proceedings of the First International Scientific and Practical Conference "Modernisation of the Economy: Modern Realities, Forecast Scenarios and Development Prospects", Kherson National Technical University (Kherson, Ukraine), 25-26 April 2019. II-Mizhnarodna-naukovo-praktichna-konferenciya-Modernizaciya-ekonomiki-suchasni-realiyi-prognozni-scenariyi-ta-perspektivi-rozvitku P. 596-597

11. Yurieva I.A., Falchenko O.O. Implementation of crisis management elements using the blockchain platform Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.

12. Digital support of the organisation and methodology of tax audits as a factor of financial security / Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.

13. Yurieva I.A. Directions for improving the accounting of financial results and reporting at railway transport enterprises Materials of the II All-Ukrainian Scientific and Practical Internet Conference "Actual Problems and Prospects for the Development of Accounting, Analysis and Control in a Socially Oriented Enterprise Management System" Poltava State Agrarian Academy 23 April 2019 Poltava Poltava: PDAA, 2019. - PP. 111-113

14. Directions of accounting and analysis in the conditions of digitalisation Scientific readings of Professor Hryhorii Kireitsev (to the 90th anniversary of his birth). Collection of abstracts of the All-Ukrainian Scientific and Practical Online Conference (Kyiv, 22 February 2022) / Edited by L.V. Hutsalenko Kyiv: NULES of Ukraine, 2022, pp. 324-327 407 p.

15. Implementation of a comprehensive model of information consolidation for managing the security component of the enterprise XI International Scientific and Practical Conference "Information and Analytical Support of Security-Oriented Management in the Context of Globalisation" 17-18 November 2022, Kharkiv National University of Urban Economy named after O.M. Beketov, pp. 191-194.

16. Yurieva I.A. Research of directions of financial and economic security XXXI International Scientific and Practical Conference "Information Technologies: Science, Engineering, Technology, Education, Health. MicroCAD 2023" May 2023, Kharkiv P.818

17. Tataryntseva Y.L., Yurieva I.A. Social responsibility: accounting for risks in the digitalisation of finance / Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) Kh 2023. – № 4 (2023). – С.–84-87 DOI: <https://doi.org/10.20998/2519-4461.2023.4.84>:-

18 Yurieva I.A. Application of due diligence in diagnosing the financial condition of an enterprise in crisis management and economic security Bulletin of the National Technical University NTU«KhPI», 2023. – № 6 (2023). – С.–63-66 <http://es.khpi.edu.ua/issue/view/16159>harkiv Polytechnic Institute"

19 Text of lectures in the discipline "Analytical tools for financial and economic security of enterprises" for students of all forms of study in the specialities 071 "Accounting and Taxation" and 072 "Finance, Banking, Insurance and Stock Market" / I.A. Yurieva, M.O. Tkachenko - Kharkiv: NTU "KhPI", - 2024.- 104 p. - In Ukrainian.

20 Yurieva I.A., Tkachenko M.O. Financial Diagnostics in Anticrisis Management: Methodical instructions for independent work (for students of all forms of study in the specialities 071 "Accounting and Taxation" and 072 "Finance, Banking, Insurance and Stock Market" - Kharkiv: NTU "KhPI", 2024 - 24 p.

21 I.A. Yurieva, M.O. Tkachenko. Analytical tools for financial and economic security: Methodical instructions for independent work (for students of all forms of study in the specialities 071 "Accounting and Taxation" and 072 "Finance, Banking, Insurance and Stock Market" - Kharkiv: NTU "KhPI", 2024 - 19 p.

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 credit: 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 essay 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
Oleksandr MANOYLENKO

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Guarantor of the educational program
Tatiana NAZAROVA