



Syllabus Course Program



Due Diligence

Specialty

072 – Finance, banking, insurance and stock market

Educational program

Finance and banking

Level of education

Master's level

Semester

2

Institute

Institute of Education and Science in Economics, Management and International Business

Department

Accounting and finance (205)

Course type

Elective discipline

Language of instruction

Ukrainian, English

Lecturers and course developers

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Ph.D. (Economics)

Senior Lecturer of Accounting and Finance Department, Institute of Education and Science in Economics, Management and International Business, National Technical University "Kharkiv Polytechnic Institute"

Author and co-author of more than 42 scientific and methodical publications.

Courses: "Tax analysis", "Taxation".

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

General information

Summary

Formation of students' theoretical knowledge and practical skills regarding the organization and conduct of the due diligence procedure in the conditions of the domestic business environment.

Course objectives and goals

To form the necessary level of knowledge regarding the scientifically based methodological foundations of the due diligence procedure for domestic business entities; the ability to use basic categories and the latest concepts and methods for diagnosing business systems in modern business conditions.

Format of classes

Lectures, practical work, independent work, consultations. Final control - credit.

Competencies

GC1. Ability to abstract thinking, analysis and synthesis.

GC3. Ability to conduct research at an appropriate level.

GC 5. Ability to make informed decisions.

SC1. The ability to use the fundamental laws of the development of finance, banking and insurance in combination with research and management tools to carry out professional and scientific activities.

SC2. Ability to use theoretical and methodological tools for diagnostics and modeling of financial activities of business entities.

SC4. The ability to evaluate the effectiveness of scientific, analytical and methodical tools for justifying management decisions in the field of finance, banking and insurance.

SC6. Ability to apply interdisciplinary approaches to solving complex tasks and problems in the field of finance, banking and insurance.

SC7. Ability to search, use and interpret information necessary for solving professional and scientific tasks in the field of finance, banking and insurance.

Learning outcomes

PL02. To know at the level of the latest achievements the main concepts and methodologies of scientific knowledge in the field of finance, banking and insurance.

PL03. Adapt and modify existing scientific approaches and methods to specific situations of professional activity.

PL04. Find, process, systematize and analyze the information necessary to solve professional and scientific tasks in the field of finance, banking and insurance.

PL06. It is accessible and reasoned to present the results of research orally and in writing, to participate in professional discussions.

PL10. Carry out diagnostics and modeling of financial activities of economic entities.

PL11. Apply in-depth knowledge in the field of financial, banking and insurance management for decision-making.

PL12. To substantiate the choice of options for management decisions in the field of finance, banking and insurance and to evaluate their effectiveness taking into account the goals, existing restrictions, legislative and ethical aspects.

Student workload

The total scope of the discipline is 120 hours. (4 ECTS credits): lectures – 32 hours, practical activities – 16 hours, self-study – 72 hours.

Course prerequisites

To successfully complete the course, you must have knowledge and practical skills in the following disciplines: : "International Financial Reporting Standards", "Financial Management", "Management Information Systems in Financial and Accounting".

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

Lectures are conducted interactively using multimedia technologies. In practical classes, a project approach to learning, case methods are used, attention is focused on application of information technologies in the field of taxation. Study materials are available to students using the tools of the Office 365 program.

Program of the course

Topics of the lectures

Topic 1. Theoretical foundations of the due diligence procedure: conceptual goal, object, subject, task, information support.

Topic 2. General Due Diligence: content and stages of implementation.

Topic 3. Financial Due Diligence: components and verification procedure.

Topic 4. Tax Due Diligence: components and verification procedure.

Topic 5. Legal Due Diligence: components and verification procedure.

Topic 6. Operational Due Diligence: components and verification procedure.

Topic 7. Technological Due Diligence: features of conducting.

Topic 8. Vendor Due Diligence as an important element of controlling the activities of business entities.

Topics of the workshops

Topic 1. Determination of the theoretical foundations of the due diligence procedure on the example of practical cases.

Topic 2. Formation of the scheme for carrying out the General Due Diligence procedure on a conditional example.

Topic 3. Determining the main blocks of financial Due Diligence and carrying out relevant calculations for a conditional simulation example.

Topic 4. Definition of the main blocks of tax due diligence for a conditional simulation example.

Topic 5. Definition of the main blocks of legal due diligence for a conditional simulation example.

Topic 6. Operational Due Diligence: definition of the main blocks on the example of practical cases.

Topic 7. Technological Due Diligence: definition of the main elements on the example of practical cases.

Topic 8. Formation of conclusions based on the results of the due diligence procedure.

Topics of the laboratory classes

Laboratory work within the discipline is not provided.

Self-study

The educational discipline involves the performance of an individual calculation task.

Course materials and recommended reading

1. Мороз Е.Г. Податковий менеджмент : навч. посібник. [Електронне видання]. - Рівне : НУВГП, 2020. - 412с.
2. Мойсеєнко І., Ревак І., Миськів Г., Чапляк Н. Інвестиційний аналіз : навч. посіб. - Львів : ЛьвДУВС, 2019. - 276 с.
3. Купчак М.Я., Саміло А.В. Податковий менеджмент. Навчальний посібник. - Львів : ЛДУБЖ, 2020. - 185 с.
4. Жихарева, В., Морозова, І., & КсандіновН. (2023). КЛАСИФІКАЦІЯ ЦІЛЕЙ ОЦІНКИ ВАРТОСТІ БІЗНЕСУ ТА АКТИВІВ. Економіка та суспільство, (47). <https://doi.org/10.32782/2524-0072/2023-47-17>.
5. Штефан Н.М. Удосконалення методів оцінки вартості промислових підприємств. Економічний вісник. 2021. №3. С. 182 – 190.
7. Китайчук, Т. (2023). ІНВЕСТИЦІЙНА ПРИВАБЛИВІСТЬ: ТЕОРЕТИЧНИЙ АНАЛІЗ ТА ВПЛИВОВІ ФАКТОРИ. Економіка та суспільство, (54). <https://doi.org/10.32782/2524-0072/2023-54-65>.
8. Краєвський, В., Костенко, О., & Скорик, М. (2022). ПОДАТКОВИЙ АУДИТ: ЗМІСТ І ДУАЛЬНА ФУНКЦІЯ ОБЛІКУ ЯК ОБ'ЄКТА ТА ЗАСОБА. Підприємництво та інновації, (24), 123-128. <https://doi.org/10.32782/2415-3583/24.21>.
9. Горященко Ю.Г., Книш О.А. Практичні аспекти розвитку інвестиційної діяльності підприємств. Науковий вісник Одеського національного економічного університету: зб. наук. праць; за ред.: В.В. Коваленко (голов. ред.). (ISSN 2409-9260). Одеса: Одеський національний економічний університет. 2022. № 9-10 (298-299). С. 103-109.

Assessment and grading

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

100% of the final grade consists of the results of the assessment in the form of an essay (40%) and the current assessment (60%). Assessment: written assignment (2 questions on theory + problem solving) and oral presentation. Current assessment: 2 online tests and a calculation task (20% each).

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
Tetiana NAZAROVA