



## Syllabus Course Program



# Social Responsibility of Business and Social Analysis for Business

### Specialty

071 – Accounting and taxation

### Institute

Institute of Management Economics and International Business

### Educational program

Accounting, auditing and taxation

### Department

Accounting and finance (205)

### Level of education

Master's degree

### Course type

Mandatory, General

### Semester

2

### Language of instruction

English

## Lecturers and course developers



### Yuliia Tataryntseva

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Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Finance (NTU "KhPI")

The author of more than 40 scientific and educational and methodical publications.

Leading lecturer on the courses: "Insurance", "Investment", "Social Responsibility of Business and Social Analysis for Business".

[Learn more about the teacher on the department's website](#)

## General information

### Summary

The course "Social Responsibility of Business and Business Social Analysis" develops the knowledge and skills necessary to implement the concept of social responsibility of business and business social analysis. The discipline is aimed at mastering the theoretical and methodological foundations of social responsibility, business and social analysis in the organisation of accounting activities, their structure, patterns of management, research of effective management technologies, as well as methods of a rational system of social and labour resources management. on the use of principles, approaches and methods in the enterprise management system.

### Course objectives and goals

To develop knowledge and skills of socially responsible aspects of business and implementation of business social analysis at the enterprise, taking into account their dynamics; to form a conceptual system of theoretical and practical issues on the basics of social responsibility of business analysis; to analyze students' skills and abilities for research work, independence and responsibility in teamwork

### Format of classes

Lectures, practical work, independent work, consultations. The final control is Credit.

### Competencies

GC01. Ability to identify, pose, and solve problems.

GC02. Ability to communicate in a foreign language.  
GC03. Skills in using information and communication technologies.  
GC04. Ability to conduct research at an appropriate level.  
GC05. Ability to generate new ideas (creativity).  
GC07. Ability to work in an international context.  
GC08. Ability to communicate with representatives of other professional groups at various levels (with experts from other fields of knowledge/types of economic activity).  
GC09. Appreciation and respect for diversity and multiculturalism.  
GC10. Ability to act on the basis of ethical considerations (motives).

SC01. Ability to generate and use accounting information for making effective managerial decisions at all levels of enterprise management to improve the efficiency, effectiveness, and social responsibility of the business.

SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management.

SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations.

SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions.

SC05. Ability to apply methods and techniques of analytical support for modern management systems, taking into account the enterprise development strategy under conditions of uncertainty, risk, and/or information asymmetry.

SC06. Use international standards for quality control, auditing, review, assurance engagements, and related services while adhering to professional ethics in the process of practical activities.

SC07. Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, auditing, and taxation in accordance with the strategic goals of the enterprise.

SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies.

SC09. Ability to provide consulting services to owners, enterprise management, and other users of information in the areas of accounting, analysis, control, auditing, and taxation.

SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation.

## **Learning outcomes**

LO03. Communicate freely in a foreign language, both orally and in writing, when discussing research results and innovations.

LO05. Master innovative technologies, justify the choice, and explain the use of new methodologies for preparing and providing accounting information for business management purposes.

LO07. Develop internal company standards and forms of managerial and other reporting for business entities.

LO16. Conduct public business and scientific communications to solve communicative tasks in both the state and foreign languages..

## **Student workload**

The total volume of the course is 90 hours (3 ECTS credits): lectures - 16 hours, Practical classes - 16 hours, self-study- 58 hours.

## **Course prerequisites**

To successfully complete the course, you must have knowledge and practical skills in the following disciplines: International standards of financial reporting, Organization of accounting, Tax management, Management information systems in the financial and accounting sphere, Organization and audit methodology, Fundamentals of scientific research

## 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 concept of corporate social responsibility and business social analysis.

## Program of the course

### Topics of the lectures

#### Topic 1. Theoretical aspects of social responsibility of business and business-social analysis.

The essence of the concept of "social responsibility" and "business-social analysis". System of social responsibility. Levels of social responsibility. Models of social responsibility and business social analysis. Methodology of business-social analysis.

#### Topic 2. Peculiarities of social responsibility of man, state and society.

Characteristics of state social standards and guarantees. International standard "Social responsibility" (SA8000). Approaches to social responsibility regulation at the micro and macro levels. Models of human interaction within the framework of social responsibility. State regulation of social responsibility relations.

#### Topic 3. Organizational and economic management of corporate social responsibility.

The essence and specifics of corporate social responsibility. Specifics of the internal corporate strategy. Characteristics of external corporate social responsibility. Concept of corporate policy of participation in society

Theme 4. Formation of relations between employers and employees on the basis of social responsibility. The mechanism of regulation of social and labor relations on the basis of responsibility. Formation of social responsibility of enterprise personnel. The current state and characteristics of social responsibility of entrepreneurial activity. Cooperation of business structures with non-governmental organizations.

#### Topic 5. Methods of business-social analysis. The concept of business-social analysis.

The essence and goals of business-social analysis. The main stages of business social analysis.

#### Topic 6. Methodological foundations of business-social analysis.

Data collection methods in business social analysis. Methods of data analysis in business social analysis.

#### Topic 7. Analysis of the impact of business on society.

Methods of analyzing the impact of business on society. Social consequences of business activity.

#### Topic 8. Practical application of social business analysis.

Examples of application of social business analysis. Prospects for the development of social business analysis

### Topics of the workshops

Topic 1: Genesis of the concept of social responsibility.

Topic 2. Factors in the formation of socially responsible management and business analysis.

Topic 3. Practical experience of CSR implementation.

Topic 4. Legal framework and mechanism of social partnership. International standard "Social responsibility" (SA8000)

Topic 5. Conducting a study of business impact on society

Topic 6. HR functions in social business modelling

Topic 7: Perspective models and directions of social business analysis development

Topic 8: Practical application of the action plan in the concept of sustainable development

### Topics of the laboratory classes

Laboratory work is not provided within the discipline.

### Self-study

The course involves completing an individual taSC, 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. Text of lectures in the discipline " Social responsibility of business and social analysis for business " / compiled by. Y.L. Tatarintseva, I.A. Yurieva- Kharkiv: NTU "KhPI", 2024. 100 p. - in English
2. Methodical instructions for performing control works in the discipline «Social Responsibility of Business and Social Business Analysis» for students of specialties 0.71 «Accounting and Taxation» and 0.72 «Finance, Banking, Insurance and Stock Market»/ Iryna Yurieva, Yuliia Tatarintseva - Kharkiv: NTU «KhPI», 2024. 17 p.
3. Methodological instructions for independent work (abstract) on the discipline «Social responsibility of business and social analysis for business» for students of specialties 071 «Accounting and Taxation» and 072 «Finance, Banking, Insurance and stock market « / Yuliia Tatarintseva, Irina Yuryeva – Kharkiv : NTU «KhPI»,2024.–17p.
4. Socially competent management of corporations in the context of behavioural economics: [materials of the international scientific-practical conference (February 18, 2021)] / edited by O.M. Pavlova, K.V. Pavlov, L.V. Shostak, A.M. Lialiuik - LutSC, 2021. 565 p.
5. Svyrydenko D., Terepyshchyi S. Media Literacy and Social Responsibility of Educators in the Conditions of Information War: The Problem Statement. *StudiaWarminSCie*, 2020, Vol. 57, pp. 75-83.
6. Defourny J. Conceptions of Social Enterprise and Social Entrepreneurship in Europe and the United States: Convergences and Divergences. *Journal of Social Entrepreneurship*. 2019. Vol. 1. No. 1 P. 32-53.
7. Terepyshchyi S., Khomenko H. Development of Methodology for Applying Non-Violent Conflict Resolution in Academic Environment. *Future Human Image*. 2019. Vol. 12. pp. 94-103.
- 5Savchuk, V. K. Business-social analysis of enterprise development [Text] / V. K. Savchuk // State and prospects of the development of the accounting and information system in Ukraine: materials VI International. science and practice conf. [Ternopil: TNEU, 2020. - Vol. 1. - P. 215-216.
8. Pereverzieva A.V., OsaulA.O.. Analysis of social entrepreneurship and classical enterprise with social responsibility: advantages and disadvantages. № 3 (47) (2020): *Bulletin of Zaporizhzhia National University. Economic Sciences / Economics and Enterprise Management*.
9. Yurieva I.A., Hariayeva H.M. Social and labour relations and social partnership at the enterprise *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.*
10. Classification of social and labour relations and social partnership at the enterprise *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh. - P.36-39 - Bibliography: 9 titles - ISSN . 2519-4461*
11. Formation of social innovations of activity in the context of social responsibility of the labour potential of the enterprise. *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.*
- 10.Yurieva I.A., Garyaeva G.M. International approaches to social and labour relations and business. *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.*
- 12.Yurieva I.A., Kochetova T.I. 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.*
13. Yurieva I.A. Optimisation of the management apparatus in the system of social and labour relations *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.*
14. Yurieva I.A., Tatarintseva Y.L., Nazarova T.Y. Influence of the development of social responsibility and sustainable digital marketing on the financial component of business processes in the digital economy *Bulletin of the scientific journal "Acta Academiae Beregsa sciences, Economics", Issue 4 (2023) pp. 293-306*
15. Tatarintseva, Y., Yurieva, I. Social responsibility: accounting for rISCs in digitalization of finances. *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences)*, 2023. No. 4. P. 84–87. <https://doi.org/10.20998/2519-4461.2023.4.84>
16. Tatarintseva Pushkar, O. I., Nazarova, T. Y., Osypova, S. K., & Kochetova, T. I. (2023). The role of a leader in the processes of social responsibility of business and management of the company's financial activities. *Economic Herald of State Higher Educational Institution "Ukrainian State University of Chemical Technology*. – 2023. – No. 1 (15). - P. 158-164.

## 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 (20%); Individual work (20%) and performance of the student's independent work (60%). 60% of independent work consists of: • 40% of ongoing assessment (including preparation of presentations on syllabus topics, reports on topics and work in practical classes); • 20% of the current semester control (tests). A rating system for obtaining an estimate is provided. The Credit is written and contains: 2 theoretical questions of different difficulty levels and 1 practical taSC.

### 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

Date, signature

Guarantor of the educational program  
Tetiana DAVYDIUK