

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**NATIONAL TECHNICAL UNIVERSITY
«KHARKIV POLYTECHNIC INSTITUTE»**

Department of Accounting and Finance

**A MANUAL FOR MASTER’S THESIS PREPARATION
(THE STRUCTURE AND FORMATTING REQUIREMENTS)**

for students pursuing a master’s degree in 071 “Accounting and
Taxation” within the educational and professional program
«Accounting, Auditing and Taxation»

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Методичні рекомендації з оформлення пояснювальної записки до дипломної роботи магістра (вимоги до структури, змісту і форматування) / укл. Т.В. Давидюк, О.В. Манойленко, А.С. Колесніченко, С.О. Кузнецова – Х.: НТУ «ХП», 2023. – 42 с.

Наведені основні вимоги до оформлення пояснювальної записки до дипломної роботи магістра у відповідності до стандартів СТЗВО – ХПІ – 2.01-2021 ССОНП і СТЗВО-ХПІ-3.01- 2021 ССОНП, зокрема, вимоги до структури роботи, її змісту, оформлення окремих складових роботи, структурних елементів тексту, посилань і додатків.

Рекомендовано для іноземних студентів, що навчаються в магістратурі за спеціальністю «071 Фінанси, банківська справа, страхування та фондовий ринок».

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INTRODUCTION

This manual provides students pursuing a master's degree in Accounting and Taxation with recommendations for writing a master's thesis.

Writing a master's thesis is the final stage and an essential component of the master's degree studies. A master's thesis is the result of a research project independently conducted by the student under the supervision of a faculty member. According to the academic curriculum, preparing a master's thesis requires approximately 330 hours of work and is worth 11 ECTS credits.

The objectives of writing the thesis are

- to put into practice theories and concepts learned within the master's degree program;
- to provide an opportunity to study a particular topic in depth;
- to develop the student's skills in planning and managing a research project independently.

In the process of working on the thesis, a student should demonstrate the following:

- awareness and understanding of current research in the field of study;
- ability to plan a research activity;
- knowledge and motivation to carry out the planned research activity;
- ability to formulate a clear research problem that fits within the field of business administration and has managerial and scientific relevance;
- ability to formulate research goals and specific research tasks;
- ability to present the problem through a theoretically relevant perspective. This can be demonstrated through a critical evaluation of theories and/or models drawn from various literature sources and the development/selection of an appropriate theoretical framework for own research;
- ability to study the problem by using an empirical approach, i.e. to collect, process, and analyze empirical data;
- ability to critically analyze different aspects of real-world companies' performances using both qualitative and quantitative data;
- ability to analyze the external environment in which the company operates;
- ability to draw reasonable and unequivocal conclusions based on the data collected;
- ability to identify shortcomings in the company's activities and develop practical recommendations regarding improving the company operations. The recommendations should be comprehensive, detailed, relevant, and realistic;

- ability to describe and summarize the research work in the form of a well-written, properly organized thesis;
- ability to present and defend the results of the work in front of the Examination Board.

A thesis should be prepared in accordance with the university's standards and requirements for a master's thesis concerning its structure, contents, size, and formatting.

The manual lays out the requirements for the manuscript structure and content and provides instructions for the manuscript formatting (font type, font style, font size, spacing etc.). The manual is based on two standards developed at National technical university "Kharkiv polytechnic institute": CT3BO – XIII – 2.01-2021 CCOHII i CT3BO-XIII-3.01-2021 CCOHII (in Ukrainian). It is not meant to be an exhaustive guide for the thesis manuscript formatting but it covers the most important issues and provides examples of the formatting of structural elements of the manuscript.

The manual also describes the organizational issues related to the thesis submission and approval, the defense procedure, and the evaluation criteria.

1 ASSIGNMENT OF THE THESIS SUPERVISOR AND SELECTION OF RESEARCH TOPIC

Each master's student is assigned a qualified academic supervisor with whom s/he can discuss the research topic, research methodology, and other aspects of the research project.

A student can expect 30 hours of supervision from the academic supervisor. These hours include all offline, if any, and online meetings with the supervisor, the supervisor's reading time of all drafts during the research project, the supervisor's time spent on correspondence with the student, and providing written feedback.

The topics of master's theses should be related to the business administration field with a significant focus on management and fall within the research expertise of the Accounting and Finance Department faculty members.

Specifically, the topics of these can be related to the following areas, but not limited to them: financial management, insurance management, banking management, investment, and innovation management.

The master's thesis should include both academic and practical aspects, the practical part being based on the activities of a certain organization. The organization's choice should consider the orientation of the educational program. Characteristics of organizations that can serve as objects of analysis in a master's thesis in different educational programs are given in Table 1.1.

Table 1.1 – Types of organizations that can be chosen for analysis in a master's thesis depending on the educational program

Educational program	Organizations
Accounting and Taxation	A wide range of organizations, for-profit and non-profit: enterprises, companies, institutions, public associations, etc.
	Business organizations: enterprises, companies, associations, financial institutions, etc.
	Business organizations that engage in international business conduct foreign economic activities or are planning to start such activities

The topic of a master's thesis in accounting and taxation should align with the student's chosen area of study within the field and may focus on specific aspects of accounting, finance or industries. Selecting a research topic that is both academically and practically relevant to accounting and finance is crucial.

Master's thesis topics should complement the research interests of the accounting and/or finance department, current industry trends, and academic research in accounting and finance while also reflecting the educational program's emphasis.

The topic should be stated clearly and concisely, allowing an unequivocal understanding of its scope and objectives.

Appendix A provides a recommended, though not exhaustive, list of research areas for finance educational programs and examples of thesis topics within each area. During the final semester of the program, the master's student collaborates with their academic supervisor to select a thesis topic and obtains approval from the educational program's guarantor. Subsequently, the student submits a formal request to the Head of the Accounting Department for official topic approval.

Reasons for rejecting a topic and requesting revisions include:

- 1) The topic lacks relevance to accounting, auditing, and taxation.
- 2) The topic or its formulation does not align with the 071 "Accounting and Taxation" specialty.
- 3) The topic is inconsistent with the educational program.

Once the Head of the Accounting and Finance Department approves the thesis topics and assigns supervisors, the Rector's order provides the final endorsement. After the order is issued, the thesis topic cannot be altered.

2 IMPORTANT DEADLINES

There is no exact commencement date of the work on the master's thesis. However, students are encouraged to start planning their research projects in the first semester of their studies within the master's program.

Master's students should submit an application requesting the official approval of the research topic *during the first week of the program's third (last) semester of their study*.

Three weeks before the defense date, a department meeting with the master's students is held. During this meeting, the students present the drafts of their thesis manuscripts, and the Head of the Accounting and Finance department and other faculty members collectively assess the student's progress and the quality of their manuscripts, give recommendations as to what else should be done or changed to improve the thesis quality.

After the manuscript is approved at the assessment meeting, the student should finalize the thesis.

When planning their work on the master's thesis, students should allow extra time for compliance with formalities related to

- getting the academic supervisor's approval of the thesis– signature on the title pages and the supervisor's written opinion (*at least two weeks before the defense date*);
- checking the thesis for plagiarism (*at least two weeks before the defense date*);
- checking the thesis for meeting the technical (formatting) requirements (*at least one week before the defense date*);
- getting an independent evaluation (opinion) of the thesis from an assigned external reviewer (*at least one week before the defense date*);
- getting the approval of the thesis by the Head of the Accounting and Finance department (*at least four days before the defense date*);
- depositing an electronic copy of the final version of the master's thesis into the university's digital repository (*at least two days before the defense date*);
- Prepare an oral presentation of the results (a talk and a PowerPoint or PDF presentation) for the defense (*at least two days before the defense date*).

3 THE STRUCTURE AND CONTENT OF THE MASTER'S THESIS

According to the National technical university “Kharkiv polytechnic institute” standard CT3BO-XIII-2.01-2021, a master’s thesis consists of the following elements:

- Title page.
- Descriptive abstract.
- Table of contents.
- List of abbreviations (if necessary);
- Introduction.
- Main body text.
- Conclusions.
- List of references.
- Appendices (if necessary).

The title page is the first page of the thesis. It is included in the total page count but is not numbered.

A descriptive abstract contains a description of the object and subject matter of the research, the purpose of the work, the research methods, and the results of the work. The descriptive abstract page is neither numbered nor counted.

The contents page lists the structural elements of the thesis in the following order: introduction, chapter and section headings, conclusions, reference list, and appendices with their titles.

In the **Introduction**, it is necessary

- to state the research problem justify its importance and relevance from both academic and practical points of view;
- to comment on how extensively/intensively the problem has been studied and what aspects of the problem remain unclear and call for further studies;
- to define the object and subject matter of the study;
- to formulate the goal (purpose) and specific tasks of the study. The tasks of the study outline the particular issues that will be addressed in order to achieve the research goal;
- to name the research methods used in the study;
- to clearly specify the elements of the *scientific novelty* of the results obtained in the work;
- to justify the practical importance of the propositions and recommendations developed in the work and the potential for their implementation;
- to indicate in which ways the study results have been presented to the scientific community.

The research problem is a set of scientific and practical tasks that must be accomplished. The research topic is a constituent part of the problem, one of the problem

aspects. The problem and topic of research should be of interest both from the scientific and practical points of view.

In the introduction, the student can specify the names of scholars who made a significant contribution to the field and identify the gaps in the existing knowledge, controversial results, and views.

Every scientific study has its research object and subject matter, which are related to each other as a whole (object) and its part (subject matter).

Research methods are specific ways, procedures, or instruments that are used for acquiring new theoretical or empirical knowledge about reality.

In the introduction, the student should indicate the research methods employed in their study. Research methods are specific procedures or instruments used to acquire new theoretical or empirical knowledge about the subject matter. There are general research methods that are universally used across most sciences, such as abstraction, analysis and synthesis, induction and deduction, analogy, observation, and experimentation. Additionally, there are specific research methods that are particularly relevant to finance, banking, insurance, and the stock market, including:

In the field of accounting, auditing and taxation, there are a number of special scientific research methods that contribute to a deeper analysis, verification and evaluation of business activities. The following are among them:

1. Documentary analysis. Examination of primary documentation, accounting registers and financial statements to determine compliance with regulatory requirements and the actual state of affairs.

2. Balance sheet reconciliation method. It is used to identify relationships between accounting indicators and their mutual verification.

3. Economic and mathematical modelling. Used to forecast financial results, analyse risks, optimise tax liabilities, etc.

4. Factor analysis. Allows you to identify the impact of various factors on the financial performance of the company and identify key risk areas or reserves.

5. Analysis of financial ratios. Allows you to assess the liquidity, solvency, profitability and efficiency of the company's resources.

6. Audit test methodology. Used by auditors to verify the availability, accuracy and legality of financial transactions.

7. Comparative analysis (benchmarking). This involves comparing the company's financial performance with the industry average or the performance of other companies.

8. Retrospective analysis. The study of historical data in order to identify trends and patterns in the development of an enterprise.

9. Expert opinion method. Used to formulate conclusions, forecasts or estimates based on the professional opinion of specialists.

10. Tax planning methods. Development of strategies to minimise the tax burden in accordance with the applicable law.

The choice of research methods depends on the research objectives, data availability,

and the nature of the problem being addressed. By clearly stating the research methods used in the study, readers can better understand how the researcher approached the problem and arrived at their findings.

Recommendations regarding formulating the scientific novelty of the results will be given in Section 4.

In the introduction, one should also comment on the importance of the results obtained from a practical point of view. For example, the developed recommendations can be universally used by companies that belong to the industry considered in the thesis to improve their performances, efficiency, competitiveness and so on.

Finally, the student should indicate how the study results were communicated. If the student participated in scientific conferences, it is necessary to specify the conference names and when and where they were held. If the student published a scientific paper, then it is necessary to specify the title of the paper and the journal title(s).

The Introduction section should not exceed three pages. The main body of the text consists of three chapters:

- 1) a review of theoretical and methodological issues related to the research topic;
- 2) an empirical study of the research object (case study);
- 3) developing recommendations for managing/improving the research object and justification of their economic feasibility.

The chapters should be divided into sections (no more than three within each chapter).

The content of chapters and sections depends on the topic of the master's thesis, its goal and tasks. A master's thesis is a comprehensive research project; all its chapters represent parts of a coherent whole, i.e., are interrelated and logically interconnected. Each of the three chapters should have a conclusion – a one- or two-paragraph long summary of the most important points and/or results of the chapter.

The first chapter of the master's thesis provides a theoretical background of the study and outlines the methodological framework.

When formulating theoretical aspects, it should be remembered that this chapter is not an end in itself but a means to create a theoretical foundation for further consideration of the practical aspects of the research problem. Since understanding the essence of the phenomenon and process under investigation is only possible with the use of a systematic approach, it is advisable in the first chapter to allocate a section to studying the current state and development prospects of the research subject, as well as analyzing international experience in organizing accounting and economic processes. To achieve this, it is necessary to address tasks related to:

- the concept of the research subject;
- the place of the research subject within the research object;
- the influence of the research subject and related problems on the state of economic development.

These problems should be resolved by reviewing and critically analyzing the following literary sources:

- regulatory basis;
- educational and methodological resources (textbooks, study guides, methodological recommendations);
- scientific sources (monographs, articles in scientific journals, conference papers);
- periodicals (bulletins, journals, newspapers, magazines, etc.).

A review of literary sources is the highest form of summarizing information. It systematizes the content of many documents according to their primary areas of use. In doing so, a reasoned evaluation and critical analysis of the utilized information should be provided.

Special attention should be given to analyzing changes in the regulatory acts governing the research object and subject over time.

All primary sources cited by the student directly (quotations) or indirectly (references) must be appropriately cited with references to the sources according to their numbers in the reference list (list of sources used).

Each subsection of the theoretical chapter should end with a conclusion, for example: *“Thus, the examined provisions... have shown that... dominant changes (of something)... occurred at the stage of...”*

The volume of material in the theoretical section (first chapter) for each subsection should be approximately equal, within 5-8 pages, formatted according to regulatory requirements.

In a narrow sense, methodology comprises specific methods, procedures, approaches to studying phenomena in question. The methods that are used in the work should be carefully described. Depending on the research topic, the student can perform comparative assessment of different research methods: methods of data collection, data analysis tools, techniques for assessing certain characteristics of objects and phenomena, approaches to computing or measuring certain performance metrics or constructing composite indicators, etc. After such comparative analysis, the student can either select one of the existing techniques best suited to the research purposes, or refine some technique, or develop a new technique.

The most important sources of information to be used in the first chapter are academic books, articles in scientific periodicals (journals), collected editions, conference proceedings etc. Textbooks are not regarded as primary sources of information and should be used only limitedly. They can be a good source of general information, but they do not contain the original data and usually do not reflect the most recent achievements in the research field.

Whenever someone else’s ideas, data, figures or text are mentioned or used in the thesis, they should be properly cited.

It is important that different forms of presenting information be integrated into the text, including tables, schemes, graphs, etc. It helps not only visualize but also systemize

information.

At the end of the chapter, it is necessary to summarize the major points discussed and make conclusions.

In the second chapter of the master's thesis the research questions are addressed using empirical qualitative and quantitative data for a particular company and industry.

The analysis of the economic activity of a business entity cannot be conducted without quantitative assessments of ongoing processes. At the same time, it is necessary to ensure that the presented facts and numerical data are as reliable as possible.

An important advantage of the work is the use of specialized computer software for processing statistical data. The reporting data of the enterprise under study should not only be presented but also analyzed to substantiate conclusions. Mathematical tools may also be used for the analysis, but these tools are a means, not the goal, of writing the paper.

In the second chapter, attention should be given to the characteristics of the enterprise (organization, institution) under study, which may be a business entity, a public institution, or a financial-credit sector institution.

Further research tasks in the second chapter should focus directly on comprehensive accounting, control, auditing, and analysis of the research subject using the example of the enterprise (organization, institution). Therefore, the goal of the analytical chapter is to justify the reserves for increasing quantitative indicators and improving the quality indicators of the enterprise's (organization's, institution's) performance. The content and structure of this part of the work depend on the topic and main research objectives.

The dynamics of the main indicators should be studied using data from the previous two or three years to assess the influence of various factors, identify reserves, and compare actual data for the reporting year with planned data or data from the previous period.

The basis for conducting research on the topic of the paper typically consists of data collected through special sampling of the enterprise's documents. Each subsection of this part of the work should conclude with findings from the procedures of analysis, accounting, control, and auditing.

The name of the enterprise (organization, institution) under analysis should be used only in the title of the chapter. In the subsection title, the term "enterprise (organization, institution)" should be used. This requirement also applies to the third chapter.

The second chapter (the analytical part) is recommended to be presented in two or three subsections, with each subsection consisting of 5-8 pages.

In the second section, the student may work with both primary and secondary data. If primary data is collected, for example, through surveys or interviews, the student should provide a detailed description of the data collection methodology. When using expert opinions, the student should describe the criteria for selecting experts, the evaluation methods, and the weighting of individual criteria.

The section concludes with a summary of the main conclusions, highlighting the key ideas derived from the analysis of the company and its operating environment in a particular

field of finance, banking, insurance, or the stock market.

The third chapter of the master's thesis The third chapter of the master's thesis contains the student's propositions and recommendations.

The proposals presented in the third chapter should address the tasks formulated in the introduction. The proposals should be developed into concrete methodologies for accounting, analysis, and control of the research subject, as well as recommendations for their improvement.

It is advisable to offer several options for solving the identified problem. Each option should be analyzed, the optimal one selected, and not only the positive results of its implementation predicted but also measures proposed to minimize the risks of potential negative consequences.

The tasks typically addressed in the third chapter are as follows:

- an overview of the directions for improving the research subject and adapting them to the enterprise under study, along with enhancing one or several key elements of the research subject using factor modeling techniques;
- proposals for the application of economic or economic-mathematical methods in the research;
- the student's proposals for improving the enterprise's operations concerning the issues studied, illustrated by examples of business functioning conditions.

In the final qualification work, attention should be given to the use of factor models in retrospective analysis or forecasting of the enterprise's activities and determining the effectiveness of the optimization measures proposed by the student. Therefore, the student builds deterministic or stochastic analytical models that allow determining the degree of influence of factor indicators on the resulting indicator, with subsequent identification of reserves for improving business efficiency and enhancing the values of the key performance indicators of enterprises (organizations, institutions). The logic of the material in this part of the work should be directly connected with the theoretical and analytical chapters.

An important advantage during the construction of analytical models is the use of specialized computer software.

It is recommended to present the third chapter in the form of two or three subsections. The volume of material in each subsection should be approximately equal, within 5-8 pages.

The student should compare the estimated costs and projected results to conclude whether the implementation of the recommendations would be justified, considering the potential financial, strategic, and social impact on the company and its stakeholders.

In the conclusions the student should summarize the most important scientific and practical results, research findings and developed propositions, indicate the prospects for future research on the problem. The conclusions should be written logically, should not contain data or facts that have not been mentioned in the main body of the text. The

conclusions should be consistent with the goal and tasks of the thesis formulated in the introduction.

The conclusions section should not describe what *was done* by the student but *contain meaningful results*, i.e. show what new knowledge was obtained by the student, what inferences he/she made after performing literature review, empirical data analysis and calculations of various performance indicators.

The length of the conclusions section should not exceed three pages.

The list of references should contain only those sources that were cited in the thesis.

Appendices may contain financial statements, detailed tables, questionnaires used in the work, supplementary material, etc.

An electronic copy of the thesis prepared as a PDF-file should additionally include the following items that appear before the thesis itself:

- 1) the cover page (not to be confused with the title page of the thesis, which is placed after these three items!);
- 2) the list of documents related to the thesis;
- 3) the specification of the thesis tasks, input data, thesis structure and thesis writing schedule.

There are standard forms for these three items as well as for the title page of the thesis. The forms are to be completed in Ukrainian with the help of the supervisor.

The PDF-file will be sent to the university's repository and stored there.

Separately from the file with the thesis, students should provide electronic versions of their publications on the topic of the thesis. The publications may include articles in scientific periodicals or other academic editions and abstracts of the presentations at scientific conferences published in the conference abstract books or proceedings. Students should provide not only the texts of publications but also copies of the first two (title) pages of the volumes in which they were published.

In case an article has been accepted for publication but has not been published yet, the student should provide the manuscript of the article and a copy of the manuscript acceptance letter from the editorial office.

4. NOVELTY OF SCIENTIFIC RESULTS

Since the master's thesis is a research project, it should contain novel scientific results. The novelty of scientific results may consist of the following:

- introducing a new concept;
- refining the existing definitions of a known concept or suggesting an alternative definition (be sure to make a meaningful contribution to refining or changing a definition);
- refining / modifying the existing research/assessment/analysis methods or

suggesting new ones;

- revealing/establishing cause-and-effect relationships between phenomena, regularities in the observed processes, and peculiarities of the market behavior of economic agents or organizations;

- developing a new model that describes a process or phenomenon, the behavior of or relations between economic agents, refining the existing models or adapting them to new conditions;

- suggesting a classification/typology of models, methods, phenomena, strategies of organizations, etc., or refining the existing classifications;

- systemizing views, ideas, concepts, etc.

When describing the novel results, one can use the following expressions:

- a classification ... is proposed;

- a model is developed (refined, modified);

- a method..... is suggested (developed, refined, modified);

- a new conceptis introduced;

- the definition of a concept..... is refined.

It is also important to specify what distinguishes a new/modified model, method, classification, etc., from the existing ones.

5. THE ACADEMIC STYLE OF WRITING

The master's thesis should be written using the academic style of writing. The specificity of this style is determined, on the one hand, by the goals of scientific communication – to clearly and unambiguously state facts and explain them, convey complex ideas and concepts, and, on the other hand, by the characteristics of the target audience – the scientific community. This audience represents professionals who are qualified enough to understand scientific information and do not need extra incentives to get interested in scientific messages.

The main characteristics of the academic style of writing are

- 1) extensive use of terminology;
- 2) a logical ordering of information (authors tend to move from general to specific);
- 3) clarity and unambiguity;
- 4) precise word choice;
- 5) conciseness;
- 6) formal tone;
- 7) consistency in style;
- 8) the use of the third-person rather than the first-person perspective.

6. PLAGIARISM

Plagiarism refers to the practice when a person uses the idea, data or text of others as though they were his/her own. Plagiarism is a form of cheating. Ethical academic

writing assumes giving proper references to the work of others. The thesis must represent the student's own results and be written by the student him/herself. If the students, when doing their research, draw on someone else's theories, models, views, ideas, data, etc., all the sources must be properly cited.

Students should know that special software will be used to detect plagiarism in the thesis. Students whose plagiarism will be exposed will be penalized. In the most severe cases, they will not be allowed to defend their theses and thus will not be awarded the degree.

7. GENERAL FORMATTING REQUIREMENTS

The manuscript should be typed on A4 size paper (297 mm × 210 mm) with the left, top, and bottom margins of at least 20 mm and the right margin of at least 10 mm. The right margin should be justified.

The font Times New Roman is recommended for all elements of the text, including table and figure captions, footnotes, and citations. The font size is 14 pts. Font type and font size should be consistent throughout the text. A smaller font size (12 pts) may be appropriate for some text elements, such as tables, footnotes, etc.

The 1 ½ line spacing should be used throughout the text with no extra space between paragraphs.

The page numbers in Arabic numerals should be in the upper right corner of the page. The first page is the title page of the manuscript. It counts but is not numbered.

The first line of a paragraph should be indented 1 cm. The indentation should be consistent throughout the text.

Paragraphs ending pages of text should contain at least two lines of text.

Otherwise, they should be moved to the top of the following page.

New pages of text should not begin with the last line of a paragraph carried over from the previous page but contain at least two lines of the paragraph that start on the previous page.

Formatting requirements for specific text elements, such as chapter titles, subtitles, tables, equations, figures, references, and appendices, will be described in Section 8.

8. INSTRUCTIONS FOR THE PREPARATION OF STRUCTURAL COMPONENTS OF THE THESIS MANUSCRIPT

8.1 Title page

There is a standard form of the title page available as an electronic template. This form should be completed in Ukrainian with the help of the thesis supervisor (Appendix E).

8.2 Abstract

The abstract provides a description and overview of the thesis. It contains three structural elements:

- information about the size of the manuscript;
- list of keywords;
- summary of the work.

The information about the size of the manuscript includes the total number of pages, figures, tables, references, and appendices.

The list of keywords should reflect the topic and content of the thesis and contain from 5 to 15 words or short phrases.

A short summary of the work should include the statements of research goals, the object and subject matter of the study, the list of research methods used in the work, and a description of what was done and what results were obtained.

The structural elements of the abstract should be separated from each other by a single-spaced blank line. The abstract size should not exceed one page.

The abstract should be provided in English and Ukrainian.

The pages of the abstract are not numbered and are not included in the total page count. A sample abstract is given in Appendix B.

8.3 Table of contents

Table of contents should include the following entries:

- list of symbols and abbreviations (if applicable);
- introduction;
- the titles of chapters and subchapters in the main body of the text;
- conclusions;
- list of references;
- appendices (if applicable).

Abstracts are not listed in Table of contents.

The instructions for formatting Table of contents are provided below.

1 The heading **TABLE OF CONTENTS** should be typed in capital letters, in bold font, at the top margin and centered.

2 One single-spaced line should be left between the heading and the first entry.

3 In the rest of Table of contents, a 1 ½ line spacing should be used.

4 All entries (except for the headings of subchapters) should be aligned with the left margin.

5 The headings of subchapters should start under the chapter heading's textual part (not the number!).

6 If a heading takes up more than one line, it should be broken up about three-fourths of the way across the page, and the rest should be typed on the next line and aligned with the beginning of the textual part (not the number!) of the heading on the previous line.

7 Page numbers listed in the Table of contents should line up on the right margin with leaders (series of periods) filling out the space between the end of the heading and the page number.

A sample Table of contents is given in Appendix C.

8.4 Introduction

The introduction should not exceed three pages. It is not divided into subsections and does not contain figures or tables.

8.5 Main body of the text

The main body of the thesis manuscript consists of three chapters. The chapters, in turn, should be divided into three subchapters.

Schematically, the structure of the main part of a thesis is shown in Figure 8.1.

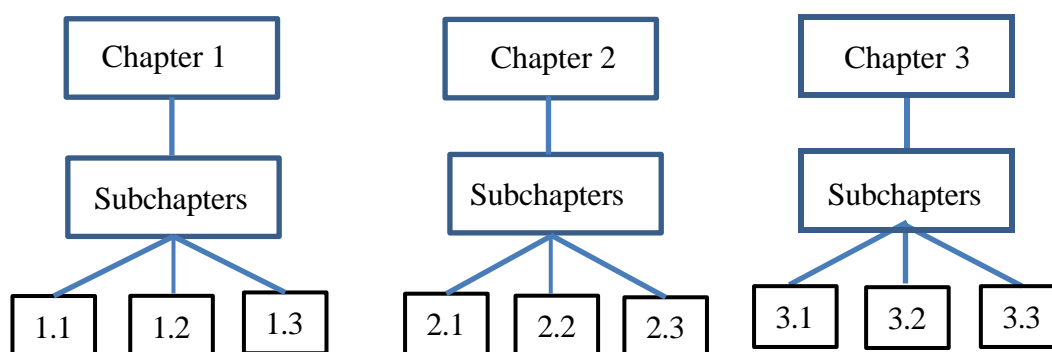


Figure 8.1 – Structural elements of the main part of a thesis and their numbering

Chapters and subchapters should have headings and be numbered using Arabic numerals. No period is placed at the end of the heading as well as at the end of the number of the structural element.

The headings of chapters are typed in capital letters, in bold font, and are centered. One single-spaced line should be left between the heading of a chapter and the heading of a subchapter.

The headings of subchapters are typed in boldface (except for the subchapter number, which is typed in regular typeface), and the first letter of the first word is capitalized. The heading should be indented 1 cm from the left margin.

If the heading of a subchapter is longer than one line, it is continued on the second line from the left margin without indent.

The spacing between the heading of a subchapter and the following text is the same as in the text, i.e. 1 ½.

One blank line should be left between the end of the previous subchapter and the heading of the next one.

It is recommended that a new chapter be started on a new page.

If the headings of chapters and subchapters are placed at the bottom of the page, they should be followed by at least two lines of text on that page.

Refer to Appendix D for examples of heading formatting.

8.6 Special elements of the text

8.6.1 Equations

Equations are placed on a separate line and centered. One blank line should be left before and after the line with an equation. After the equation, a comma should be placed.

The explanation of quantities and coefficients that enter an equation, if they were not introduced earlier in the text, should start on the next line after the equation with the word “where”. The explanation of each quantity should start on a new line and end with a semicolon. The last explanation ends with a period.

At the end of the explanation of a quantity, one should indicate the units of measurement, if any, after a comma. For constant quantities, the value should be given.

The line spacing between an equation and the explanation, as well as between the explanation and the following text, should be the same as in the text (1 ½).

The main equations to which the author of a thesis refers should be numbered. The first part of the equation number is the number of the chapter, and the second part, separated by a period, is the consecutive number of the equation within this chapter. The number of an equation is placed at the right margin of the line with the equation and contained in round brackets.

A sample equation (1) is given below.

$$NPV = \sum_{t=1}^n \frac{CF_t}{(1+i)^t} - IC \quad (1)$$

where, NPV is the net present value of future cash flows, USD;

CF_t is the cash flow in time period t , USD;

n is the total number of periods;

i is the discount rate;

IC - the size of the initial investment, USD.

8.6.2 Tables

Tables are convenient tools for presenting information in a structured and ordered way. All tables should be referred to in the text. A table can be placed immediately below the text in which it is referred to, on a separate page or in an Appendix.

Tables should have captions and be numbered.

The table caption starts after a 1 cm paragraph indent with the word “Table” followed by the table number, a space, en-dash, another space, and then the title of the table. The number of a table consists of two parts separated by a period: the first designating the chapter in which it appears and the second indicating the consecutive number of the table in that chapter.

The table caption is placed above the table. If the table title is longer than one line, it is continued on the next line and starts right under the table title (not number!) on the first line. It is recommended that a blank line be left before and after a table.

The front-sized inside tables can be smaller than 14 pt (e.g. 12 pt).

The height of rows in a table should not be less than 8 mm.

A table can be continued on the next page(s). In this case, on the page where the table starts, in the row immediately below the table header, one should assign numbers to the columns.

At the top of the next page, after a paragraph indent, one should type “Continuation of Table ...” or “End of Table....” depending on whether the table ends on this page or is still to be continued on the next one. Instead of reproducing the header of the table on the next page(s), one should indicate the corresponding numbers of columns in the first row.

Table 2.1 is a sample of table formatting.

Table 2.1 – Dynamic main indicators of L'Oréal's activity for 2020-2022

Indicator	Years			Absolutely deviation 2021/2020 +/-	Absolute deviation 2022/2021, +/-	Growth rate 2021/2020, %	Growth rate 2022/2021, %
	2020	2021	2022				
Cash and cash equivalents	6 405,9	2 713,8	2 617,7	-3 692,1	-96,1	-57,6	-3,5
Non-current assets	29 046,8	30 937,6	32 794,5	1 890,8	1 856,9	6,5	6,0
Current assets	14 560,1	12 075,8	14 049,6	-2 484,3	1 973,8	-17,1	16,3
Total Assets	43 606,9	43 013,4	46 844,1	-593,5	3 830,7	-1,4	8,9
Equity	28 998,8	23 592,6	27 186,5	-5 406,2	3 593,9	-18,6	15,2
Non-current liabilities	3 478,0	2 837,6	5 937,9	-640,4	3 100,3	-18,4	109,3
Current liabilities	11 130,1	16 583,2	13 719,6	5 453,1	-2 863,6	49,0	-17,3
Total Liabilities	14 608,1	19 420,8	19 657,5	4 812,7	236,7	32,9	1,2
Net profit	3 567,6	4 602,2	5 712,6	1 034,6	1 110,4	29,0	24,1
Net sales	27 992,1	32 287,6	38 260,6	4 295,5	5 973,0	15,3	18,5
Cost of sales	7 532,3	8 433,3	10 577,4	901,0	2 144,1	12,0	25,4
Net assets	28 998,8	23 592,6	27 186,6	-5 406,2	3 594,0	-18,6	15,2
Current Ratio > 1	1,31	0,73	1,02	-0,58	0,30	-44,33	40,63
Cash Ratio > 0	0,58	0,16	0,19	-0,41	0,03	-71,57	16,59
Return on Equity (ROE) > 0	12,30	19,51	21,01	7,20	1,51	58,56	7,72
Return on Assets (ROA)	8,18	10,70	12,19	2,52	1,50	30,78	13,98
Gross Margin / Gross profit	20 459,8	23 854,3	27 683,3	3 394,5	3 829,0	16,6	16,1
Equity ratio	66,5	54,8	58,0	-11,7	3,2	-17,5	5,8

8.6.3 Figures

All figures should be referred to in the text before them. A figure is placed after it is mentioned in the text for the first time, but not necessarily immediately after mentioning it.

Figures should be numbered. The number of a figure includes the chapter number and the consecutive number of the figure in that chapter separated by a period.

The figure caption should be placed under the figure and centered. The figure caption starts with the word “Figure,” followed by the figure number, a space, a dash, another space, and then the figure's name.

One blank line should be left between a figure and the text before and after the figure.

If a figure is based on information from another source, the reference to that source should be provided in square brackets.

Figures should be of good quality and clearly readable.

The sample Figure 2.4 shows how a figure should be placed in the text and how a figure caption should be formatted.

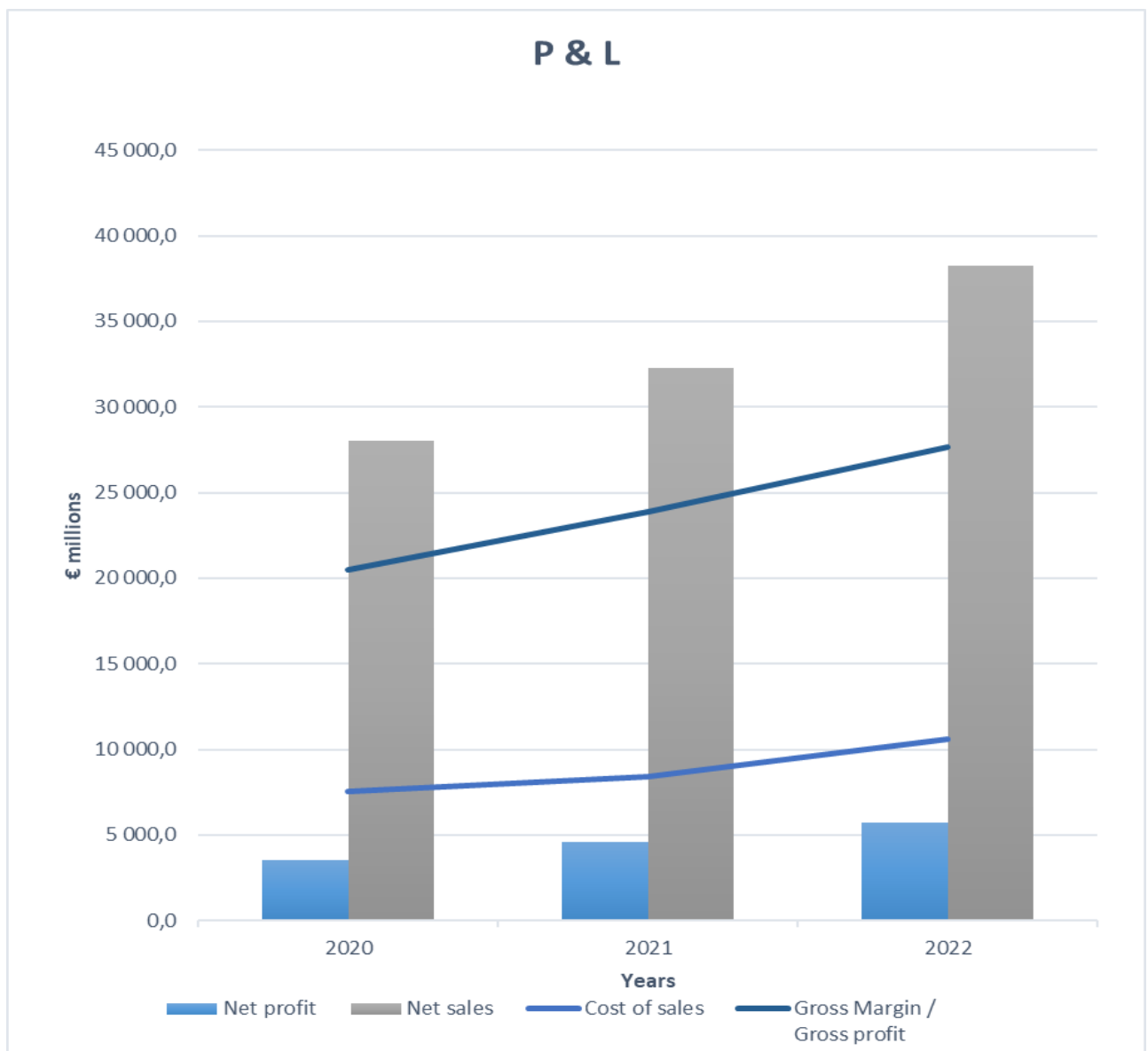


Figure 2.4 - The dynamics of net profit, net sales, cost of sales and gross margin of L'Oréal for 2020-2022

8.7 Conclusions

Conclusions are placed at the end of the main body of the text. They should start on a new page and be one- to two-page long.

8.8 Appendices

Appendices contain supplementary materials that are too large to be placed in the main body of text (e.g. detailed data tables) or provide illustrations of secondary importance.

Appendices are placed at the end of the thesis after the list of references.

The word “APPENDIX” is capitalized, typed in bold font, and centered at the top of the page. Appendices are labeled with capital letters (A, B...) consecutively in alphabetical order.

An appendix should have a heading placed under the label and centered. One blank line should be left between the label and the heading. The heading is typed lowercase, with the first letter capitalized, in bold font.

All appendices should be referred to in the main body of text.

9. CITATIONS AND REFERENCES

In writing scientific and educational papers, it is important to reference all sources properly to avoid using information without acknowledging its author and original publication. These references must be consistent and include the necessary components to identify the source among millions of existing scientific papers, books, or web pages.

One of the common problems students face during their thesis preparation is using proper in-text citations and reference styles. In scientific articles and books, it is possible to see bibliographies and references formatted differently. Usually, they contain the same elements (authors, title, publication year, etc.) but in a different order and use different delimiters (commas, periods, slashes, dashes, parentheses, etc.). Publishers and journal guidelines or local standards establish these styles. In the writing of a new paper, it is crucial to avoid mixing several citation styles. So, it is impossible to directly copy bibliographical descriptions from journal websites, book covers, repository pages, or Google Scholar.

According to the local standards for the preparation of scientific and educational works at NTU “KhPI,” students have to use the State standard of Ukraine DSTU 8302:2015 “Information and documentation. Bibliographic references. General requirements and rules of composition” (ДСТУ 8302:2015). It is based on the previous standard (DSTU GOST 7.1:2006) and contains some significant simplifications that allow creation of more readable references, similar to examples of common international citation styles.

The following information and examples cover the basics of using the standard for bibliography preparation in student papers and describe the simplest form of references. Please refer to the original standards for the complete details and possible options in the bibliography formatting.

Citations in the text. In the text, whenever any information from an external source

appears (in direct or indirect form), it must be accompanied by a reference to the source. According to the standard, since the thesis papers obligatorily include the section with a numbered list of references, the in-text citations do not include any source properties, like author names. They indicate only the index number of the source in the list.

The numbers are placed in square brackets “[]” and can be separated by a semicolon “;” if it is necessary to mention multiple works of the same author or several different sources supporting some fact or statement. If the reference relates to the source of a list of items, it is recommended to place it before the list, after the introductory phrase.

“This concept was investigated in the works by Van Horne [1], M. Kisoro [2], and A. Rapoport [3; 4] ...”

“... created by the author based on [5]”

“... as mentioned in some papers [6; 7; 10], this is ...” “Strategic financial management is a set of managerial financial decisions that harmonizes individual goals (of the stakeholders and the company) and the goals of the enterprise [4]: ...”

Numbers are assigned to the bibliography items in the order of their appearance in the text. In the case of repeating the reference, the same number is required.

List of references. The list of references is placed as a separate section after the main body of the thesis, according to the general requirements and guidelines. All items in the list start from the new line and are numbered using numbers without dots or other delimiters except for space or tabulation symbol:

1. Lindqvist H. The Role of Consolidated Financial Statements in Financial Integration. *Nordic Accounting Review*. 2021. Vol. 19, No. 2. P. 87–104.

2. Norton D. Reducing Information Asymmetry via Consolidated Reporting. *Global Business Review*. 2020. Vol. 18, No. 6. – P. 325–340.

The general principle of creating the bibliographical description of an information source is to provide all necessary information in the following order:

- authors;
- work title;
- information about publication (e.g., journal) or a parent item (e.g., book) the work is a part of (if applicable);
- specific information about the publication: book’s publisher, journal's issue or volume number, etc.
- physical characteristics: number of pages, web page URL, etc.

Formatting of references to the specific types of sources. The components of the bibliographical description are different for the different types of publications. The examples provided in this section illustrate how to format the most popular sources: books, book chapters, scientific journal articles, conference papers, web resources. Other resources

can usually be cited as these types.

For example, company annual reports can be cited as books if they contain information that they were printed, or as internet resources if published online without all properties of a printed book. Similarly, newspapers are periodical publications like scientific journals, but they usually have online versions, so it is possible to choose the citation style as both types of references describe the source properly.

Proceedings of conferences (abstracts) are referenced as book chapters with an indication of the date and place of the conference.

Laws and normative documents can be referenced as official publications in the parliament's newspapers (e.g., Відомості Верховної Ради України) or as online resources.

For scientific articles, it is preferable to describe them as journal publications, even if they are available online. Their description may be accompanied by an optional URL or a DOI identifier if it is known.

Descriptions of the sources have to be formed using the language of the sources, and it is not necessary to translate or transliterate titles, author names, etc.

Books. A typical bibliographical description of a book contains elements in four blocks (fig. 1): authors (shown here as blue area¹), book title (green), publication details (yellow), and physical properties (orange).

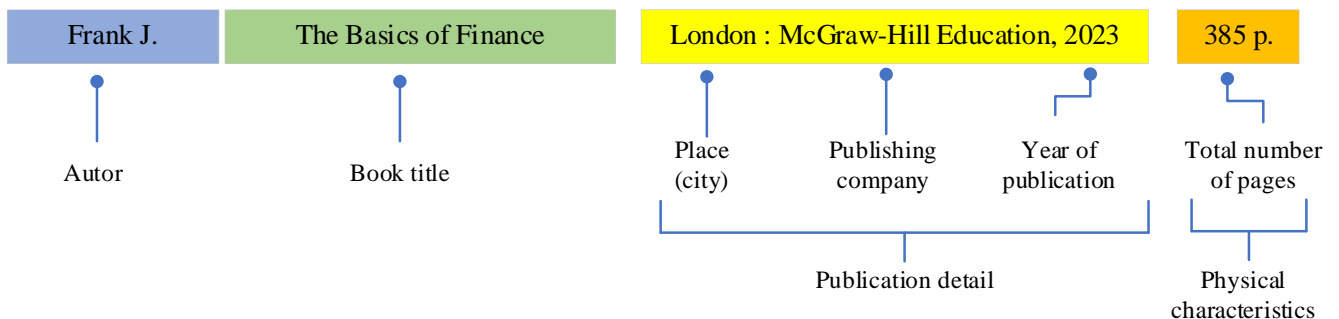


Figure 9.1 – Typical reference to a book

Blocks are separated with a period “.”, excluding the cases if the block’s content ends with a period. For example, the author’s initials end with a period, so the second period is unnecessary.

Author names consist of the last name and initials separated with a space. Multiple authors are listed in the same order as in the source, separated by commas “,”. Usually, up to three authors are listed. If necessary, according to the latest standard, it is possible to include more than three authors or to use abbreviation “et al.” (Latin for “and others”) or Ukrainian “та ін.”.

I. Ansoff, P. Barneto, K. Bender, Drake A., Williams R., et al.

If it is important, the book title may optionally contain a book type (textbook, monograph, instruction manual, etc.), separated by a colon with spaces around “ : ”.

Financial Analytics : monograph.
 Financial management : textbook.

In the information about the publisher, the location and company's name are separated using a colon with spaces “ : ”. The information about the publisher may be written using only the company name without the location or the location without the company name if one of them is not provided on the book cover. For example, it is common in the case of international publishing houses or electronic books. Year of publication is an obligatory item.

Physical properties of the book may include not only the total number of pages but also the volume number (“Vol.”, or Ukrainian “Т.”). Different properties are separated with a period as usual blocks.

Vol. 5. 235 p.
 188 p.
 Vol. 3. 480 p.

Some books were written by too many authors or are just compilations of multiple works. For example, encyclopedias and dictionaries often mention only an editor or members of the editorial team. Descriptions of such books contain no authors block, but the book title is accompanied by so-called “information about responsibility”. It is separated by a slash “ / ” symbol and usually contains an editor's name and role (“edited by”, “ed. by”, or in Ukrainian, “за редакцією”, “за ред.”):

Corporate tax, capital structure, and the accessibility of bank loans: Evidence from China / ed. Wu L., Yue H.

Strategic Corporate Finance: Applications in Valuation and Capital Structure / edited by Pettit J.

Book chapters. Book chapters are small pieces in a larger publication that may have separate unique features. If the same authors write the book, use the book referencing described above. However, if the chapter has different authors, it is worth mentioning that in the reference. In general, the description is similar to the book's with several differences (fig. 9.2).

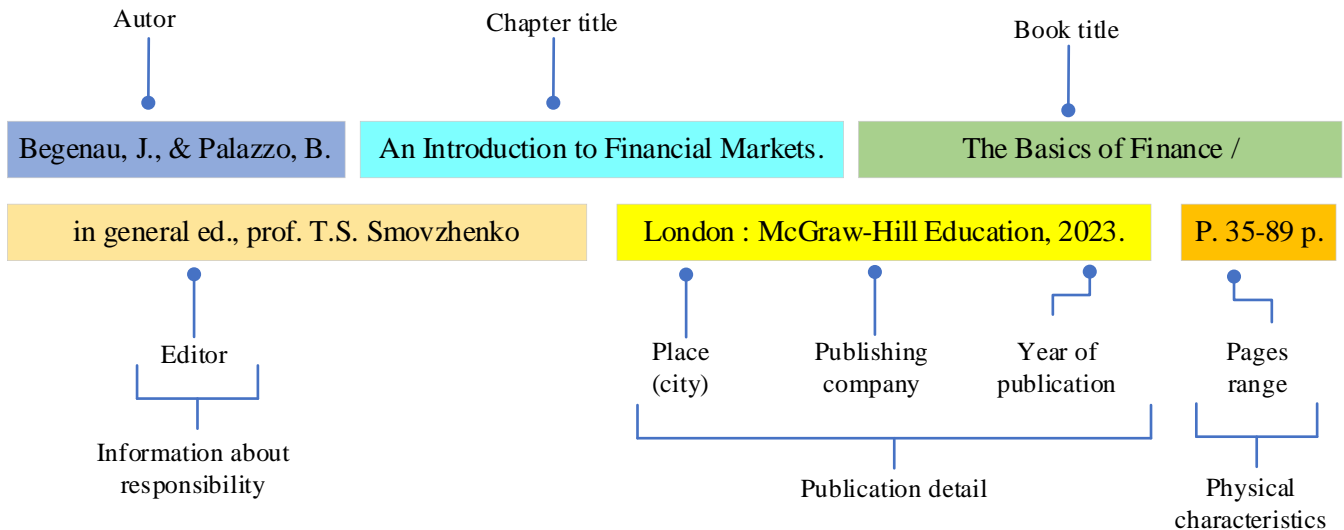


Figure 9.2 – Typical reference to a book chapter

The description of the book chapter has two title blocks: for the chapter title and for the book title. They are separated by a period, as usual. The title of the whole book can be written in italic font.

Financial Analysis. *A Business Decision Guide*.
The Balanced Scorecard. *Translating Strategy into Action*.

Also, the total number of pages is replaced with the corresponding pages range of the chapter with the capital letter “P.” (Ukr. “С.”) in front:

P. 45-85.
P. 1235-1321.

Often, a book chapter description can mention editors of the book too.

In case of reference to conference proceedings, it is important to indicate the type of publication (conference proceedings or as stated on the title page), as well as the place and date of the conference.

The latest technologies in the development of science, business and education: conference proceedings (London, Great Britain, April 12-13, 2023)

Actual issues of the development of science and ensuring the quality of education. (Florence, Italy, February 5-6, 2023)

Journal articles

Journal articles are prevalent sources of information for scientific and educational works. They are also parts of parent publications (journals, collections) and are formatted very similarly to book chapters (fig. 9.3).

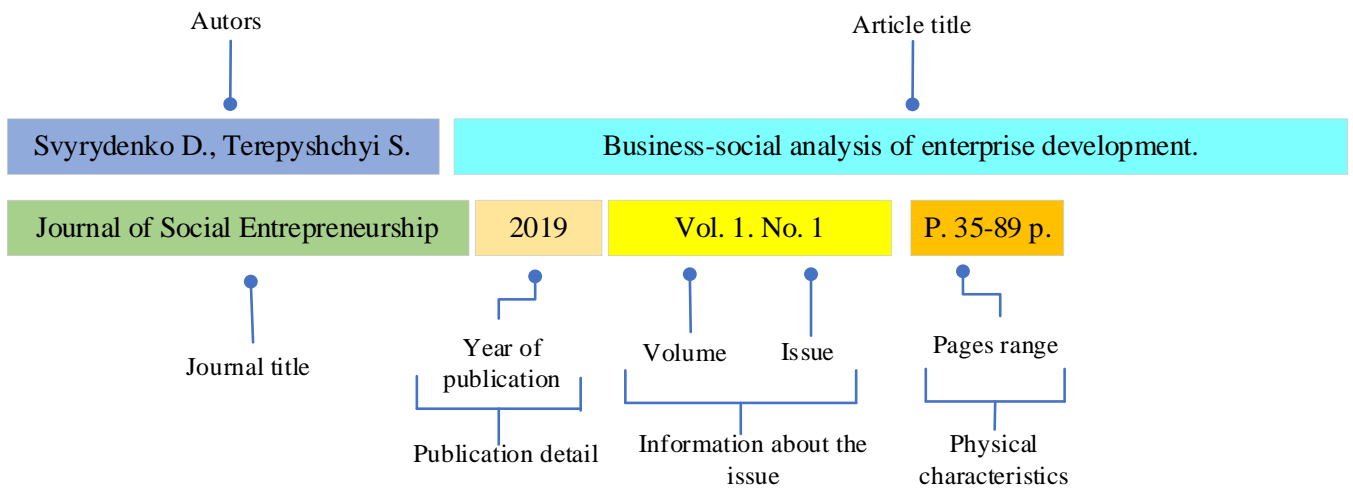


Figure 9.3 – Typical reference to a journal article

The difference is that there is no publishing company and place in the publication details block (only the year). Also, there is one more block with the issue number because journals are periodical publications. Issue numbers are formatted using a “№” symbol. Some journals also have a volume number that must be mentioned, similarly to the book volume.

It is possible to mention the DOI identifier of the article, if available, as the last block of the article’s description.

2019. №1. P. 45–54.

2021. №10, Vol. 1. P.10–14.

2023. №2(14). P. 48–55. DOI: 10.25140/2410-9576-2018-2-2(14)-48-55

If an article is officially published online, it is possible to add URL information similarly to other internet resources (see below).

Internet resources

Many information sources for student papers are available today as internet resources: annual reports of companies, market research data, state statistics, e-books, etc. They also must be referenced in the bibliography properly.

The description of a webpage usually should contain the same elements that allow to clearly identify the resource as any other publication: authors, title, responsibility information, year.

Unfortunately, not all web resources provide information on authors or editors, so the descriptions should mention at least a title (fig. 9.4).

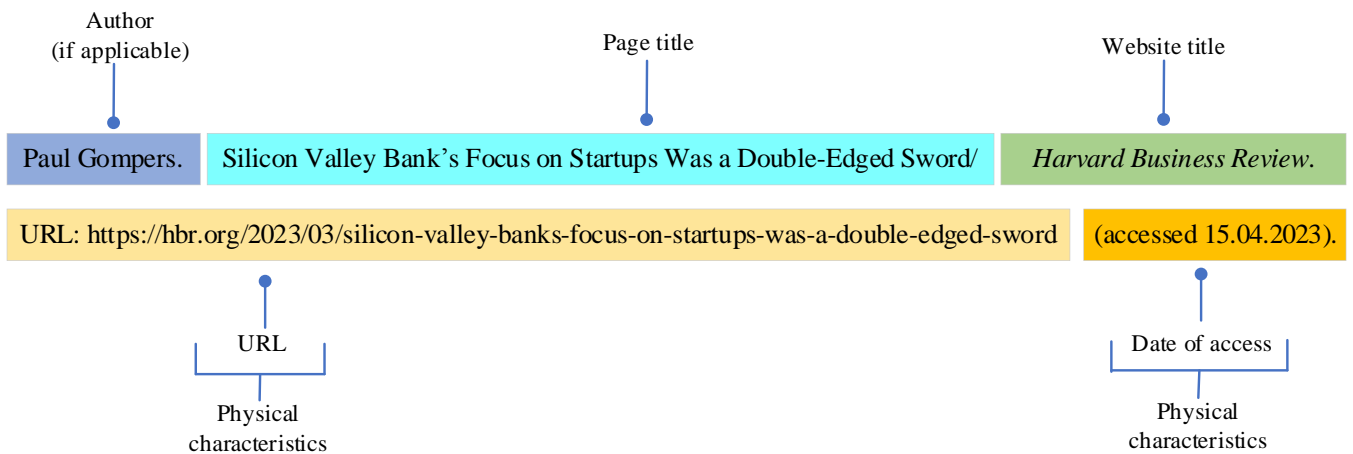


Figure 9.4 – Typical reference to an internet resource

It is possible to combine an article or blog post title with the website's title, similar to an article in a journal description.

Portfolio Management. *Investopedia*.

Annual reports. *Inditex*.

Technical analysis. *Wikipedia, the free encyclopedia*. 2021.

The obligatory element is the internet address or the URL (Universal Resource Locator), which is added after the previous description blocks. After the URL, in parentheses “()”, it is needed to mention the date when the resource was accessed because web pages can be changed. The formulation is “accessed at: ...” or “access date: ...” (Ukr. “дата звернення: ”). Also, the URL section can be added after any other publication available online. Theoretically, any other resource type (book, article, law, conference paper, etc.) can be in electronic form on the Internet.

URL: <https://www.mackenzieinvestments.com/en/investment-teams/mackenzie-resource-team/commentary/sustainable-free-cash-flow-analysis> (accessed at: 22.11.2021)

URL: <http://blogs.kpi.kharkov.ua/v2/vdik/> (accessed at: 10.09.2021)

URL: <https://zakon.rada.gov.ua/laws/main/322-08> ((accessed at: 20.10.2021)

EXAMPLES OF VALID BIBLIOGRAPHICAL DESCRIPTIONS

Books

Frank J. Fabozzi. *The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management*. 2023. 665 p.

Banking system: textbook; in general ed. Dr. Econ. Sciences, Prof. T.S. Smovzhenko. Lviv: "New World -2000", 2020. 536 p.

Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2020). *Managerial Accounting*. McGraw-Hill Education.

Book chapters with specific authors

Gilje, E. P., Gormley, T. A., & Levit, D. (2020). Who's paying attention? Measuring

common ownership and its impact on managerial incentives. *Journal of Financial Economics*, 137(1), 152-178.

Acharya, V. V., Almeida, H., Ippolito, F., & Perez-Orive, A. (2021). Credit lines and the liquidity insurance channel. *Journal of Money, Credit and Banking*, 53(5), 901-938.

Begenau, J., & Palazzo, B. (2021). Firm selection and corporate cash holdings. *Journal of Financial Economics*, 139(3), 697-718.

Greenwald, D. L., Krainer, J., & Paul, P. (2021). The credit line channel. *Journal of Finance*, 76(6), 2793-2843.

Haddad, V., Moreira, A., & Muir, T. (2021). When selling becomes viral: Disruptions in debt markets in the COVID-19 crisis and the Fed's response. *The Review of Financial Studies*, 34(11), 5309-5351.

Journal articles

Svyrydenko D., Terepyschchi S. Media Literacy and Social Responsibility of Educators in the Conditions of Information War: The Problem Statement. *StudiaWarمیńskie*, 2020, Vol. 57, pp. 75-83.

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.

Terepyschchi S., Khomenko H. Development of Methodology for Applying Non-Violent Conflict Resolution in Academic Environment. *Future Human Image*. 2019. Vol. 12. pp. 94-103.

Savchuk, 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.

Websites and internet resources

Paul Gompers. Silicon Valley Bank's Focus on Startups Was a Double-Edged Sword/ *Harvard Business Review*. 2023. URL: <https://hbr.org/2023/03/silicon-valley-banks-focus-on-startups-was-a-double-edged-sword> (accessed 15.04.2023).

Кодекс законів про працю України, №322-VII, від 12.10.1971, ред. від 14.08.2021. Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/main/322-08> (дата звернення: 10.11.2021)

Operations Management / edited by M. Schiraldi. IntechOpen, 2013. URL: <https://www.intechopen.com/books/3216> (accessed at: 21.11.2021).

Erika Rasure. Understanding the Five Cs of Credit/ Investopedia. 2023. URL: <https://www.investopedia.com/ask/answers/040115/what-most-important-c-five-cs-credit.asp> (accessed 17.03.2023).

10.DEFENSE OF THE THESIS AND EVALUATION CRITERIA

The master's program requires that students defend their theses before the Examination Board. During the defense, the student presents and defends his/her work. The thesis defense is designed so that the Examination Board members can ask questions and make sure that students understand their field and focus area.

The defense procedure is organized as follows.

First, the student reports the main results obtained in the master's thesis using visual aids created with the help of MS PowerPoint or other presentation software. The time limit for the presentation is 10 minutes.

After that, the student answers questions from the Examination Board members (10 to 15 minutes).

Then, the Examination Board Secretary reads out the thesis evaluation provided by an external reviewer (a faculty member from another department of NTU "KhPI" or a faculty member from another higher educational institution). The student is allowed to respond to the remarks regarding the shortcomings of the thesis listed in the external reviewer's evaluation.

After all, students who were scheduled to defend their theses on that day finished their defenses, and the members of the Examination Board left for discussion and evaluation of the theses and how they were presented and defended. After the evaluation, the Examination Board members return to the students and announce the grades.

Considering the requirements of the higher education standards, "Diagnostics of higher education. Requirements for the master's thesis in the specialty 071 "Accounting and Taxation" for evaluating the master's thesis, the criteria with the corresponding system of descriptors are used (table 10.1).

The following issues are taken into consideration in the evaluation and grading of master's theses:

- justification of the relevance of the research topic from academic and/or practical perspectives.
- logic of the thesis structure, clarity and persuasiveness of argumentation (including proper citation and referencing);
- scope and depth of theoretical and methodological review;
- scientific novelty of the results;
- appropriateness of the selected research methods;
- comprehensiveness and depth of the data analysis;
- scope and relevance of practical recommendations;
- quality of argumentation and comprehensiveness of the feasibility study;

Table 10.1 – Descriptors of criteria for evaluating a master's thesis

Criteria for evaluating	Description according to the scale of the national evaluation system		
	“satisfactory”	“Good”	“Excellent”
The use of information resources	The necessary literary sources have been revised		
		Own evaluation of the used literary sources	
Logical and argumentative presentation of the material	The subject based on the research object is disclosed		
		Selected theoretical and practical material is analyzed, presented logically, and argued	
			A formalized model of the problem was built
The correctness of using statistical, mathematical, and other methods	Relevant information and statistical databases were analyzed		
			The latest research methods are used
Possession of generalization skills	The hierarchy of concepts is applied, and the general properties of objects are established	The properties of objects that are on the border of subject fields have been established	Correct methods are applied for solving problems that are on the verge of subject areas
Initiation and substantiation of approaches and directions for solving the investigated problem	The proposals are formulated in general; the calculations are approximate	Proposals are reasoned, confirmed by calculations	The proposals are substantiated, formulated clearly and in detail, and confirmed by calculations
Scientific value	The results of the scientific study have not been published	Abstracts of the conference based on the results of scientific research were prepared	The results of scientific research were published in scientific publications
Language, style, and overall design of the work	Minor style violations, design with comments	Scientific style, design with minor comments	Scientific style, design without comments
Report	The topic and main results are outlined	The topic is outlined, and the main results of the proposals are reasoned	The topic, research methods, research results, and proposals are defined. The conclusions clearly correlate with the research results
Illustrative material	The main results of the study were presented	Visualized research results (findings), suggestions, and conclusions	
Completeness of the answer to the commission's questions	In general, provided	Provided in sufficient detail	Provided in detail and reasoned

- quality of the appearance of the thesis (including graphic presentations and tables);
- quality of the oral presentation of the results during the defense procedure.

Important! The grade “Excellent/A” can be awarded for the master’s thesis if the following *additional* mandatory requirements are met:

- the student has presented his/her research results at a scientific conference, which is confirmed by the publication of the abstract of the presentation in the conference Abstract book;
- the student has a paper published (or at least accepted for publication) in a scientific edition (journal).

The results of the defense of master's theses are evaluated using the European Credit Transfer System (ECTS) (on the scale "A", "B", "C", "D", "E", "FX", "F"); a 100-point scale; and the national system ("excellent", "good", "satisfactory", "unsatisfactory").

National	ECTS	100-point	Explanation
5	A	90-100	Excellent
4	B	82-89	Very Good
	C	75-81	Good
3	D	64-74	Satisfactory
	E	60-63	Sufficient (Satisfactory)
2	FX, F	<60	Failed (Unsatisfactory)

The final differentiated assessment of the thesis is determined by the Examination Board, its decision is final and not subject to appeal.

APPENDIX A

Tentative topics of master's theses in specialty 071 "Accounting and Taxation"

1. Analysis and audit of the company's financial statements
2. Organization of accounting, analysis and audit of financial results of a business entity
3. Accounting and audit of labor remuneration, analysis of the efficiency of labor resources
4. Accounting, analysis and audit of cost formation for management decision-making
5. Accounting and analysis of profit distribution transactions
6. Using economic analysis in control
7. Accounting and control of other incentive and compensation payments to employees
8. Accounting and analysis of marginal income in the enterprise management system
9. Accounting and control of settlements with buyers and customers
10. Modern concepts of accounting policy formation for accounting purposes
11. Ways to improve the organization of accounting and analysis of the use of fixed assets of the enterprise.
12. Study of the processes of transformation of accounting for fixed assets under IFRS and the effectiveness of their use in the enterprise.
13. Improving the organization of accounting for non-current assets and new approaches to analyzing their use.
14. The study of accounting and analysis of cash flows as an element of ensuring the innovation activity of the enterprise.
15. Improving the accounting of finished goods and their sales as a factor in increasing the efficiency of the enterprise.
16. Ways to improve the organization and accounting of inventory.
17. Improving the accounting, analysis, and management of the company's accounts receivable.
18. Improving the accounting, analysis and audit of low-value and wearing items of the enterprise.
19. Development of some measures to improve the financial stability of the enterprise based on improving the analysis and accounting of equity.
20. Improving the organization of accounting and analysis of labor and wages at the enterprise.
21. Improving the use of labor remuneration at an enterprise in crisis conditions, its accounting and audit.
22. Ways to improve the organization of payroll accounting and analysis of payroll utilization.
23. Improving the accounting and analysis of the costs of the main activity of an industrial enterprise.
24. Ways to improve the system of accounting and auditing of the formation of costs for the production and sale of products of the enterprise.

25. Improvement of accounting, analysis and audit of full cost formation for management decision-making.
26. Improvement of accounting and analytical support for the management of production resources of the enterprise.
27. Production costs and product costing: accounting and analytical support.
28. Improving accounting and profit management.
29. Theoretical and practical aspects of improving accounting, analysis and audit of financial results of an enterprise.
30. Development of measures to improve the efficiency of the enterprise based on accounting and analytical data on financial results.
31. Improvement of accounting and analysis of financial results as a basis for determining the financial stability of an enterprise in the balanced scorecard.
32. Improving the accounting and analysis of financial results in order to increase the financial stability of the enterprise.
33. Ways to improve profit accounting and methods of increasing profitability in modern business conditions.
34. Improving the financial strategy and increasing the efficiency of the enterprise based on the analysis of financial statements.
35. Study of the problems, necessity and effectiveness of implementing IFRS and IFRS for payroll accounting at the enterprise.
36. Improving the methodology and techniques for preparing consolidated financial statements, analyzing and auditing their indicators.
37. Improvement of accounting, analysis and audit of expenses, income and financial results of the main activities of an industrial enterprise.
38. Improvement of accounting, analysis and audit of expenses, income and financial results of the main activities of an agricultural enterprise.
39. Management aspects of accounting, auditing and analysis of enterprise cash flows
40. Formation of a balance sheet based on international standards and methods of their analysis.
41. Formation of financial reporting indicators and their use in the analysis and diagnostics of the financial condition.
42. Methodology for the formation of financial reporting indicators, their audit and analytical evaluation in the world practice
43. Management accounting as an information base for making management decisions.
44. Environmental protection measures of enterprises as an object of accounting and analysis.
45. Calculation in the management accounting system and pricing process.

APPENDIX B

Sample abstract

ABSTRACT

Explanatory note to the DW: 69 pp., 11 tables, 18 fig., 51 sources of information, 1 appendix

Keywords: CONSOLIDATED FINANCIAL REPORTING, GOODWILL, NON-CONTROLLING INTEREST, INTERNAL FINANCIAL CONTROL, INTERNAL AUDIT

The aim of the study is to the theoretical and practical foundations of the formation of the consolidated financial reporting of a group of enterprises of formation and control and to substantiate ways of improving activity. In accordance with the goal, the following tasks must be solved: investigate mergers of enterprises: essence and reporting reflection of activities; to study the place and significance of consolidated financial statements in the accounting system and management of a group of enterprises; to study procedure for preparing and combining financial statements of groups of enterprises; to study the system of economic indicators for the evaluation of Internal financial control; carry out an assessment of financial indicators of activity; conduct an economic analysis of indicators of economic activity; carry out an analysis of Internal financial control; to study problems and features of accounting for intergroup transactions and transformation of reporting; ways to improve internal control of consolidated financial statements of a group of enterprises of L'Oréal.

The object of the study is the process of consolidated financial reporting of a group of enterprises and control.

The subject of the thesis research is the theoretical and practical aspects of the consolidated financial reporting of a group of enterprises and control.

During the writing of the thesis were used general scientific methods (comparison, generalization, analysis, synthesis, monographic method) and economic and statistical methods of research.

APPENDIX C
Sample Table of contents

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APPENDIX D

Headings format (example)

1 THEORETICAL APPROACHES TO THE FORMATION OF CONSOLIDATED FINANCIAL STATEMENTS

1.1 Merger of enterprises: essence and reporting reflection of activities

In modern economic conditions, there is a rapid growth in the volume of agreements on the merger of enterprises and the formation of such forms of management as holding companies and corporations, which are more flexible structural forms capable of adapting to complex and unstable economic conditions of functioning and the results of activities of a group of interrelated enterprises on the basis of consolidated financial statements.

APPENDIX E

Title pages (example)

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

**НАЦІОНАЛЬНИЙ ТЕХНІЧНИЙ УНІВЕРСИТЕТ
«ХАРКІВСЬКИЙ ПОЛІТЕХНІЧНИЙ ІНСТИТУТ»**

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Освітня програма «Облік, аудит і оподаткування»

До захисту допускаю
Завідувач кафедри
Олександр МАНОЙЛЕНКО
(ім'я та прізвище)

(підпис, дата)

ДИПЛОМНА РОБОТА

другого (магістерського) рівня вищої освіти

Тема роботи Консолідована фінансова звітність групи підприємств:
організаційно-методичні засади формування і контролю

Шифр роботи БЕМ-М322іб.е.32
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Виконавець (иця) Ю ЯНЬЦЮНЬ
(прізвище, ім'я, по-батькові)

Керівник професор Манойленко Олександр Володимирович
(посада, прізвище, ім'я, по-батькові)

Харків 2023

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

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Кафедра обліку і фінансів

Рівень вищої освіти другий (магістерський)

Спеціальність 071 «Облік і оподаткування»

Освітня програма «Облік, аудит і оподаткування»

ЗАТВЕРДЖУЮ

Завідувач кафедри _____
(підпис)

Олександр МАНОЙЛЕНКО
(ім'я та прізвище)

« ____ » _____ 2023 року

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№ 2327СТ

2 Термін подання студентом (кою) роботи 30.11.2023 р.

3 Вихідні дані до роботи законодавчі акти, нормативно-правові документи
органів державної виконавчої влади, матеріали періодичних видань, науково-
практичних конференцій і семінарів, наукові праці вчених з питань обліку,
аудиту і оподаткування

4 Перелік питань, які потрібно розробити у пояснювальній записці: –
обґрунтувати теоретико-методологічні основи об'єкта дослідження;
визначити організаційно-методичні аспекти та техніко економічну

характеристику досліджуваного підприємства; провести економічний аналіз показників господарської діяльності підприємства; обґрунтувати облік об'єкта дослідження, розробити висновки та рекомендації.

5 Перелік графічного матеріалу (з точним зазначенням обов'язкових креслеників) Презентація – 14 аркушів формату А4

6 Консультанти розділів роботи

Розділ	Прізвище, ініціали та посада консультанта	Підпис, дата	
		завдання видав	завдання прийняв
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Номер етапу	Назва етапів дипломної роботи	Строк виконання етапів роботи	Примітки
1	Вибір і обґрунтування теми, постановка проблем і завдань	29.10.2023	викон
2	Аналітичний огляд джерел, вибір методики досліджень	30.10.2023	викон
3	Підготовка і виконання пояснювальної записки	31.10.2023	викон
4	Підготовка висновків до дипломної роботи	10.11.2023	викон
5	Складання відомості документів, оформлення ПЗ	12.11.2023	викон
6	Виконання презентації, доповіді	14.11.2023	викон
7	Подання ДР на відгук та зовнішню рецензію	15.11.2023	викон
8	Подання ДР на допуск до захисту	02.12.2023	викон
9	Захист ДР	09- 22.12.2023	викон

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**ПОЯСНЮВАЛЬНА ЗАПИСКА
до дипломної роботи**

другого (магістерського) рівня вищої освіти

на тему Консолідована фінансова звітність групи підприємств: організаційно-методичні засади формування і контролю

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