



Syllabus Course Program



Analytical Instruments for financial and economic security

Specialty

071 - Accounting and Taxation

Institute

Institute of Economics, Management and International business

Educational program

Accounting, Auditing and Taxation

Department

Accounting and Finance (205)

Level of education

Master's degree

Course type

Selective

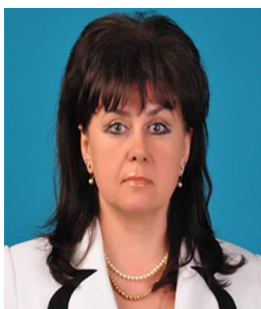
Semester

2

Language of instruction

English

Lecturers and course developers



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

Author and co-author of more than 300 scientific and methodological publications. Courses: "Social Responsibility", "Financial Security and Financial Risks", "Tax Planning and Tax Risks", "Information and Communication Support for Enterprise Management", "Business Performance Analysis and Business Models", "Taxation in Sectors of Economy", "Organisation and Methodology of Tax Audits".

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

General information

Summary

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

Course objectives and goals

To form in future specialists the conceptual foundations of the essence, organization and management of the mechanism of financial and economic security of business structures; methodological approaches to qualitative assessment of the level of financial security of business structures, through the formation of a unified set of identification information in the form of a security passport and quantitative - based on the results of the adequacy of existing single and integral indicators of its level; theoretical model of the network of interactions of governing bodies in the functioning of the mechanism of financial and economic security of business structures.

Format of classes

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

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

GC06 Ability to search for, process, and analyze information from various sources.

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)

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

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

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

Special (professional) competencies (defined by the higher education institution) for the discipline block 02 "Business Analytics":

SC2 Ability and skill to effectively apply analytical methods to identify investment risks in a company's activities when assessing the market value of economic assets, along with conducting internal control to prevent instances of illegal, inefficient, and ineffective use of company assets, and to avoid errors or other shortcomings in their operations.

Learning outcomes

L 003. Communicate freely in a foreign language, both orally and in writing, when discussing research results and innovations

LO10. Collect, evaluate, and analyze financial and non-financial data to form relevant information for managerial decision-making.

LO14. Justify the choice and procedure for applying management information technologies for accounting, analysis, auditing, and taxation in decision-making systems to optimize them

LO15. Apply scientific research methods in the fields of accounting, auditing, analysis, control, and taxation, and implement them in professional activity and business practice

Learning outcomes (defined by the higher education institution) for the discipline block 02 "Business Analytics":

LO2 Ability to evaluate the market value of enterprises based on an analysis of operational performance indicators, relationships with counterparties and government bodies, identification of adverse operational factors, and assessment of the accuracy and compliance of records with regulatory requirements, internal policies, accounting data, and financial reporting indicators of the enterprise

Student workload

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

Course prerequisites

To successfully complete the course, you must have knowledge and practical skills in the following disciplines: Financial Management, International Economics, International Financial Reporting Standards

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

Lectures are delivered interactively with the use of multimedia technologies. Practical classes use a project-based learning approach, game-based methods, and focus on the use of information technology in the study of the Analytical Instruments for financial and economic security.

Program of the course

Topics of the lectures

Theme 1 Introduction to the specialty

Theoretical foundations of AIFES Theoretical foundations of the AIFEB Introduction to the speciality Definitions and terminology Theoretical foundations of ensuring financial and economic security of enterprises

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

Levels of financial and economic security Types of financial and economic security Enterprise in the concept of national security of Ukraine

Theme 3 Principles, methods and approaches to ensuring financial and economic security of enterprises AIFEB's integrated approach Approaches in the AIFEB. Approach to creating an econometric model

Subject 4 AIFES methods and means of protection against threats AIFES methods Ways to protect yourself from threats Matrix of FGD events, threats and measures to ensure financial and economic security of the enterprise

Theme 5 Budget control and organizational and legal mechanism for ensuring financial and economic security Problems of trade secret protection Budget control and organisational and legal mechanism for ensuring financial and economic security

Theme 6 Analysis of industry-specific features of enterprises in ensuring financial and economic security of enterprises Cost-benefit analysis Input-output analysis Influence of industry specifics

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

Theme 8 Analytical tools for the security service Trend analysis The nature of the security service activity in the context of the analytical tools of the security service activity Analysing the organisational aspects of the security service

Theme 9 Analysis of the position of financial and economic security Determining the financial security position of an entity Decisions on structuring the security service

Topic 10 Indicators of quantitative assessment of the level of financial security. Analysis of cash flows Cash flow analysis Indicator approach to determining the levels of financial and economic security Resource-functional approach to determining the level of economic security

Topic 11 Integral assessment of the level of financial security Assessment of the security level of enterprises Integral assessment of the security level of enterprises Definition of "integral assessment" of enterprises in the AIFEB system

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

Ratio analysis Levels of enterprise activity and industry specifics Interests of the enterprise. Financial and economic activities of enterprises

Topic 13 The role of accounting in ensuring AIFES
in the level of economic security of enterprises The practice of financial rehabilitation of an enterprise

Topic 14 Methods of preparing information and analytical products in the FES system
Adaptation of the enterprise as a way to ensure its security Mechanism for creating an adaptive system of economic security of an enterprise based on the principles of risk minimisation

Topic 15 Uncertainty in the financial and economic security of entrepreneurship
Causes of uncertainty Threat classification

Theme 16 Diagnostics of hazards, threats and risks in the financial and economic sphere

Topics of the workshops

Topic 1 Theme 1 Introduction to the specialty

Theoretical foundations of AIFES Theoretical foundations of the AIFEB Introduction to the specialty Definitions and terminology Theoretical foundations of ensuring financial and economic security of enterprises

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

Levels of financial and economic security Types of financial and economic security Enterprise in the concept of national security of Ukraine

Theme 3 Principles, methods and approaches to ensuring financial and economic security of enterprises
AIFEB's integrated approach Approaches in the AIFEB. Approach to creating an econometric model

Subject 4 AIFES methods and means of protection against threats
AIFES methods Ways to protect yourself from threats Matrix of FGD events, threats and measures to ensure financial and economic security of the enterprise

Theme 5 Budget control and organizational and legal mechanism for ensuring financial and economic security
Problems of trade secret protection Budget control and organisational and legal mechanism for ensuring financial and economic security

Theme 6 Analysis of industry-specific features of enterprises in ensuring financial and economic security of enterprises
Cost-benefit analysis Input-output analysis Influence of industry specifics

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

Theme 8 Analytical tools for the security service
Trend analysis The nature of the security service activity in the context of the analytical tools of the security service activity Analysing the organisational aspects of the security service

Theme 9 Analysis of the position of financial and economic security
Determining the financial security position of an entity Decisions on structuring the security service

Topic 10 Indicators of quantitative assessment of the level of financial security.

Analysis of cash flows Cash flow analysis Indicator approach to determining the levels of financial and economic security Resource-functional approach to determining the level of economic security

Topic 11 Integral assessment of the level of financial security

Assessment of the security level of enterprises Integral assessment of the security level of enterprises Definition of "integral assessment" of enterprises in the AIFEB system

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Causes of uncertainty Threat classification

Theme 16 Diagnostics of hazards, threats and risks in the financial and economic sphere

Topics of the laboratory classes

Laboratory work is not provided within the discipline.

Self-study

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

Course materials and recommended reading

1. Davydiuk T.V. Accounting, Audit and Taxation: Theory and Practice: a textbook for students of specialities 071 "Accounting and Taxation" (Section 6) P.251-289 team of authors under the editorship of Prof. Davydiuk T.V. - Kharkiv: NTU "KhPI", 2021. - 607 p.
2. Lisovyi H. Tax crime as a threat to the tax security of Ukraine. Public Law. 2017. № 2 (26). C. 113-121.
2. Tax risks affecting the economic security of the enterprise. Bankruptcy & Liquidation in Ukraine. 07.02.2019.
3. Yurieva I.A., Falchenko O.O., Poberezhna N.M., Features of the formation of equity capital at enterprises. Eastern Europe: economy, business and management: electronic scientific professional edition - 2019. - Issue 2 (19). - P. 404-409. - URI: http://www.easterneurope-ebm.in.ua/journal/19_2019/61.pdf,
4. Yurieva I. A., Aleksenko A. A. Accounting and analytical support of wages at enterprises // Annual (IX) International Internet Conference of Students and Young Scientists ["Strategies for Innovative Development of the Ukrainian Economy: Problems, Prospects, Efficiency. Forward-2019], (Kharkiv, 27 December 2018) - Kharkiv: NTU "KhPI." - 2019.
5. Implementation of business planning tools as a mechanism for ensuring economic security of the enterprise. Research and optimization of economic processes in the hotel and restaurant business : a collective monograph / T. S. Shovkopliias [et al: NTU "KhPI", 2019. 100 p. (collective monograph).
6. Yurieva I.A., Falchenko O.O., Poberezhna N.M., Features of the classification of income of trade enterprises. Eastern Europe: Economics, Business and Management, 2020, No. 2 (20) - P.426-429 - Access mode to the resource: (professional electronic Index Copernicus: Indexed in the ICI Journal Master List

7. Application of advanced information and communication technologies at modern enterprises. Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh: B. DOI: [HTTPS://DOI.ORG/10.20998/2519-4461.2020.4.3](https://doi.org/10.20998/2519-4461.2020.4.3)
8. Financial and economic principles of survival of a crisis enterprise in the system of social responsibility. Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh: B. (2022). - P.-44-47 DOI: <https://doi.org/10.20998/2519-4461.2022.2.44>
9. Yurieva I.A., Omilaeva S.V. Aspects of implementation of the economic security system at the enterprise Proceedings of the First International Scientific and Practical Conference "Modernisation of the Economy: Modern Realities, Forecast Scenarios and Development Prospects", Kherson National Technical University (Kherson, Ukraine). Kherson, Ukraine) 25-26 April 2019 II-Mizhnarodna-naukovo-praktichna-konferenciya-Modernizaciya-ekonomiki-suchasni-realiyi-prognozni-scenariyi-ta-perspektivivi-rozvitku C 94-96
10. Yurieva I.A., Klymenko S.V. Actual aspects of enterprise cost management. Proceedings of the First International Scientific and Practical Conference "Modernisation of the Economy: Modern Realities, Forecast Scenarios and Development Prospects", Kherson National Technical University (Kherson, Ukraine), 25-26 April 2019. II-Mizhnarodna-naukovo-praktichna-konferenciya-Modernizaciya-ekonomiki-suchasni-realiyi-prognozni-scenariyi-ta-perspektivi-rozvitku P. 596-597
11. Yurieva I.A., Falchenko O.O. Implementation of crisis management elements using the blockchain platform Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.
12. Digital support of the organisation and methodology of tax audits as a factor of financial security / Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh.
13. Yurieva I.A. Directions for improving the accounting of financial results and reporting at railway transport enterprises Materials of the II All-Ukrainian Scientific and Practical Internet Conference "Actual Problems and Prospects for the Development of Accounting, Analysis and Control in a Socially Oriented Enterprise Management System" Poltava State Agrarian Academy 23 April 2019 Poltava Poltava: PDAA, 2019. - PP. 111-113
14. Directions of accounting and analysis in the conditions of digitalisation Scientific readings of Professor Hryhorii Kireitsev (to the 90th anniversary of his birth). Collection of abstracts of the All-Ukrainian Scientific and Practical Online Conference (Kyiv, 22 February 2022) / Edited by L.V. Hutsalenko Kyiv: NULES of Ukraine, 2022, pp. 324-327 407 p.
15. Implementation of a comprehensive model of information consolidation for managing the security component of the enterprise XI International Scientific and Practical Conference "Information and Analytical Support of Security-Oriented Management in the Context of Globalisation" 17-18 November 2022, Kharkiv National University of Urban Economy named after O.M. Beketov, pp. 191-194.
16. Yurieva I.A. Research of directions of financial and economic security XXXI International Scientific and Practical Conference "Information Technologies: Science, Engineering, Technology, Education, Health. MicroCAD 2023" May 2023, Kharkiv P.818
17. Tataryntseva Y.L., Yurieva I.A. Social responsibility: accounting for risks in the digitalisation of finance / Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences) - Kh: 2023. – № 4 (2023). – С.–84-87 DOI: <https://doi.org/10.20998/2519-4461.2023.4.84>
- 18 Yurieva I.A. Application of due diligence in diagnosing the financial condition of an enterprise in crisis management and economic security Bulletin of the National Technical University NTU«KhPI», 2023. – № 6 (2023). – С.63-66- <http://es.khpi.edu.ua/issue/view/16159>harkiv Polytechnic Institute"

Assessment and grading

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

100% of the final grade consists of the results of a test (40%) and the current assessment (60%).
Written test (2 questions on theory + problem solving) and oral presentation. Current assessment: 2 online quizzes and a review assignment (20% each).

Grading scale

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

Norms of academic integrity and course policy

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

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

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational program
Tatiana DAVYDYUK