



Syllabus Course Program



Due Diligence

Specialty

073 – Management

Institute

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

Educational program

Business administration (in English)

Department

Accounting and finance (205)

Level of education

Master's level

Course type

Special (professional), Elective (optional)

Semester

2

Language of instruction

English

Lecturers and course developers

**Serhii Aloshyn**

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Ph.D. (Economics), Associate Professor
Associate Professor of Accounting and Finance Department, Institute of
Education and Science in Economics, Management and International Business,
National Technical University "Kharkiv Polytechnic Institute"
Author and co-author of more than 42 scientific and methodical publications.
Courses: "Tax analysis", "Taxation".

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

General information

Summary

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

Course objectives and goals

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

Format of classes

Lectures, workshops, consultations, self-study, individual task. Final control in the form of a differentiated grading.

Competencies

SC1. Ability to choose and use management concepts, methods and tools, including in accordance with defined goals and international standards;
SC5. Ability to create and organize effective communications in the management process;

SC9. Ability to analyze and structure organizational problems, make effective management decisions and ensure their implementation.

Learning outcomes

LO02. Identify problems in the organization and justify the methods of solving them;

LO03. Design effective management systems of organizations;

Student workload

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

Course prerequisites

The prerequisites for this course are knowledge and practical skills, demonstrated by successfully passing the Unified Professional Entrance Exam in Management and Administration (Order of the Ministry of Education and Science of Ukraine No. 157 dated February 11, 2022)

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

Lectures are conducted interactively using information and computer technologies. In workshops, discussions, situation analysis, problem solving, testing, performance of individual and group tasks are used. Study materials are available to students through OneDrive, Teams.

Program of the course

Topics of the lectures

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

Topic 2. General Due Diligence: content and stages of implementation (lecture 2-3).

Topic 3. Financial Due Diligence: components and verification procedure (lecture 4-6).

Topic 4. Tax Due Diligence: components and verification procedure (lecture 7-9).

Topic 5. Legal Due Diligence: components and verification procedure (lecture 10-11)

Topic 6. Operational Due Diligence: components and verification procedure (lecture 12-13).

Topic 7. Technological Due Diligence: features of conducting (lecture 14-15).

Topic 8. Vendor Due Diligence as an important element of controlling the activities of business entities (lecture 16).

Topics of the workshops

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

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

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

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

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

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

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

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

Topics of the laboratory classes

Laboratory work within the discipline is not provided.

Self-study

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

Course materials and recommended reading

1. Moroz E.G. Tax management: education. manual. [Electronic edition]. Rivne: NUVHP, 2020. 412 p.
2. Moiseyenko I., Revak I., Myskiv G., Chaplyak N. Investment analysis: training. manual Lviv: LvDUVS, 2019. 276 p.
3. Kupchak M.Ya., Samilo A.V. Tax management. Study guide. Lviv: LDUBZh, 2020. 185 p.
4. Zhikhareva, V., Morozova, I., & KsandinovN. (2023). CLASSIFICATION OF BUSINESS AND ASSETS VALUATION PURPOSES. *Economy and society*, (47). <https://doi.org/10.32782/2524-0072/2023-47-17>.
- 5 Stefan N.M. Improvement of methods of assessing the value of industrial enterprises. *Economic Herald*. 2021. No. 3. C. 182 - 190.
7. Kitaychuk, T. (2023). INVESTMENT ATTRACTIVENESS: THEORETICAL ANALYSIS AND INFLUENTIAL FACTORS. *Economy and society*, (54). <https://doi.org/10.32782/2524-0072/2023-54-65>.
8. Kraevsky, V., Kostenko, O., & Skoryk, M. (2022). TAX AUDIT: CONTENT AND DUAL FUNCTION OF ACCOUNTING AS AN OBJECT AND A TOOL. *Entrepreneurship and Innovation*, (24), 123-128. <https://doi.org/10.32782/2415-3583/24.21>.
9. Horyashchenko Y.G., Knysh O.A. Practical aspects of the development of investment activities of enterprises. *Scientific bulletin of Odessa National University of Economics: coll. of science works*; edited by: V.V. Kovalenko (chief editor). (ISSN 2409-9260). Odesa: Odesa National University of Economics. 2022. No. 9-10 (298-299). P. 103-109..

Assessment and grading

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

100% of the final grade consists of the results of the assessment in the form of a test (30%), ongoing assessment (in practical classes) (20%) and final assessment (differentiated assessment) (50%).

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



Head of the department
Olena PROKHORENKO

August 28, 2024

Guarantor of the educational
program



Pavlo BRIN

August 28, 2024