



Syllabus of the educational discipline «Financial management»

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| Speciality | 073 «Management» |
| Educational program | «Tourism» |
| Level of education | Second (master) |
| Course status | Selective |
| Teaching language | English |
| Course / semester | 1 st year, 2 nd semester |
| Number of the ECTS credits | 5 |
| Distribution by types of trainings and hours of study | Lectures – 20 hours. |
| | Laboratory works – 20 hours. |
| | Self-study – 110 hours. |
| Form of final assessment | Exam |
| Department | International Economics and Management, Nauky Avenue 9-A, c. Kharkiv, main building, office 201. Tel.: +38(057)702-18-32 (additional 346) https://kafmeim.hneu.edu.ua |
| Teacher (-s) | Nadiya DEKHTYAR, PhD in Economics, associate professor of the International Economics and Management Department |
| Teacher's contacts | E-mail: nadiya.dekhtyar@hneu.net Telegram: @Nadiya_D |
| Days of the classes | Lectures: according to the schedule Practical studies: according to the schedule |
| Consultations | Department of International Economics and Management, personal and individual consultations according to the schedule, distant via Zoom |
| The purpose of the course is formation of a system of theoretical knowledge and applied skills and abilities to work with a modern set of financial analysis tools and services used to collect, process and present data from IT enterprises | |
| Prerequisites for learning <i>Industrial practice in the 1st semester</i> <i>Knowledge of basic economic analysis, organisation of IT companies</i> | |
| Content of the course | |
| Content module 1. Peculiarities of financial management at IT companies | |
| Theme 1. Financial management system in IT projects. | |
| Theme 2. Comparative analysis of financial statements of enterprises in different countries. Examples of comparable and non-comparable indicators. | |
| Theme 3. Differences between 'as of' and 'for' indicators. | |
| Theme 4. Tax optimisation for IT companies using offshore zones. Evaluation of the effectiveness of transferring business to an offshore zone. | |
| Theme 5. Cash-flow in IT companies. Forecasting income and expenses of IT projects and services of an IT company. Actual cash flow performance and tools for covering gaps. | |
| Content module 2. Planning and analysis of key financial indicators | |
| Theme 6. Planning financial resources in IT projects: normative and balanced planning of financial flows. | |
| Theme 7. Indicators for assessing the profitability and overall competitiveness of an IT project. The economic nature of profit. | |
| Theme 8. Financial analytics: basic financial statements. | |
| Theme 9. Analysis of the profit and losses statement. | |



Theme 10. Criteria for selecting applications for automating financial analytics and data visualisation.

Material and technical support (software) of the discipline

Tableau Public, access to the Internet, multimedia equipment, Zoom

Course page on the Moodle platform (personal training system)

Work plan of the course, technological card, lectures, tasks for independent studies, information materials, tests.
(<https://pns.hneu.edu.ua/course/view.php?id=11895>)

Assessment system of learning outcomes

The assessment system includes the current control, which is carried out through lectures and practical classes in this discipline and is assessed by the sum of points scored (maximum - 60 points, minimum - 36 points); final modular control, which is carried out in the form of a written test (exam), in accordance with the schedule of the educational process (maximum - 40 points, minimum - 24 points). More detailed information on assessment is given in the technological card of the course.

Course policies

The teaching of the course is based on the principles of academic integrity. Violations of academic integrity are: academic plagiarism, fabrication, falsification, write-off, deception, bribery, biased evaluation. In case of the academic integrity violation, students are subject to the following academic responsibility: re-assessment of the relevant educational work.

More detailed information about competencies, learning outcomes, teaching methods, assessment forms, self-study is given in the Syllabus (working plan) of the course

Syllabus approved at the International Economics and Management Department meeting,
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