



Syllabus of the educational discipline
« Registration and financial statements preparation of business»

Specialty	<i>All</i>
Educational program	<i>All</i>
Level of education	<i>First (bachelor)</i>
Discipline status	<i>selective</i>
Teaching language	<i>English</i>
Course / semester	<i>2 course, 2 semester</i>
Number of credits ECTS	<i>5</i>
Distribution by types of trainings and hours of study	<i>Lectures – 30 hours. Practical studies (seminars) – 30 hours. Independent training – 90 hours.</i>
Form of final assessment	<i>Pass</i>
Department	<i>Finance. Kharkiv, Nauky avenue, 9a, Lecture Building, Office 35, tel. (057)702-18-36(add.3-79), http://www.fin.hneu.edu.ua/?page_id=90</i>
Teacher (-s)	<i>Aleksieienko I. I., PhD., Ass. of Professor of the Finance Dpt Berest M. M., PhD., Ass. of Professor of the Finance Dpt Lelyuk S. V. PhD., Ass. of Professor of the Finance Dpt Poltinina O. P., PhD., Ass. of Professor of the Finance Dpt Yushko S. V. PhD., Ass. of Professor of the Finance Dpt</i>
Teacher's contacts	<i>inna01alekseenko@gmail.com maryna.berest@hneu.net s.lelyuk@gmail.com olgapp86@gmail.com yushko_sergey@ukr.net</i>
Days of the classes	<i>according to the current schedule of classes</i>
Consultations	<i>according to the schedule; by agreement with the teacher (full-time and distance, individual and group)</i>
The purpose of the discipline is to create the foundation of knowledge in the field of entrepreneurship and business	
Prerequisites for learning	
<i>Know: basic economic terms, macroeconomic theory, credit, methodological tools of mathematical calculations</i>	
<i>Be able to: apply general economic knowledge to establish relationships between phenomena and processes; to carry out independent search and analysis of information for formation of the reasonable conclusions and acceptance of effective decisions; perform mathematical calculations</i>	
Content of the educational discipline	
Content module 1: The market analysis and business planning	
Theme 1. Market analysis	
Theme 2. The Methods of strategic analysis: definitions and practical use.	
Theme 3. Forms of capital raising and financial settlements.	
Theme 4. Making a business plan for the project.	
Content module 2: Register and accompany own business in tax and financial aspects	
Theme 5. Forms of business organization	
Theme 6. Systems of taxation for legal entities	
Theme 7. Taxation systems for entrepreneurs	
Theme 8. Financial Statements	
Material and technical support (software) of the discipline	
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Course page on the Moodle platform (personal training system)	<i>Syllabus, technological card, lectures, plans of seminars, practical classes, tasks for self-study</i> https://pns.hneu.edu.ua/course/view.php?id=7194		
Recommended literature			
1. <i>Van Horne, James C. Fundamentals of financial management / James C. Van Horne, John M. Wachowicz. – 13th ed., 2008. - 719 p.</i>			
2. <i>Берест М. М. Фінансовий аналіз : навч. посіб. / М. М. Берест. – Харків: ХНЕУ ім. С. Кузнеця, 2017. – 164 с.</i>			
3. <i>Вахович І. М. Фінансовий менеджмент та фінансовий інжиніринг бізнес-процесів : магістерський курс [навч. посіб. в 2-х т.]. Т. 1. Фінансовий менеджмент бізнес процесів / І. М. Вахович. – Луцьк : СПД Ж. В. Гадяк, друкарня «Волиньполіграф»™, 2013. – 604 с.</i>			
Assessment system of learning outcomes			
<i>Current control over students' work is carried out during the semester at lectures and practical classes. Modular control is carried out as a colloquium. The results of the semester are evaluated in points (maximum 100 points). The total result in points for the semester is: "60 or more points - passed", "59 or less points - not passed". More detailed information on assessment is given in the technological card of the discipline.</i>			
Accumulation of rating points in the discipline			
Types of training			Max points
Active work at lecture classes			16
Active participation in practice and laboratory classes			54
Colloquium			30
Max points			100
Transference of Simon Kuznets KHNUE Characteristics of Students' Progress into the System of the ECTS Scale			
Total score on a 100-point scale	ECTS assessment scale	Assessment on the national scale	
		for exam, differentiated test, course project (work), practice, training	for pass
90 – 100	A	excellent	pass
82 – 89	B	good	
74 – 81	C	satisfactory	
64 – 73	D		
60 – 63	E	unsatisfactory	not pass
35 – 59	FX		
1 – 34	F		
Discipline policies			
<i>Academic Integrity Policy</i> Written papers are checked for plagiarism and allowed to be defended with correct textual borrowings (up to 20%). Writing down during written works, exams is forbidden (including with the use of mobile devices).			
<i>Class Skip Policy</i> Attendance is mandatory. For objective reasons (in particular, illness) training can take place online in consultation with the teacher.			
<i>Policy for performance of tasks later than the set deadline</i> Works that are submitted in violation of deadlines without good reason are evaluated at a lower score (-20% of the maximum score).			
<i>Relocation of modules</i> takes place with the permission of the dean's office if there are good reasons.			
More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan) of the educational discipline https://pns.hneu.edu.ua/course/view.php?id=7194			