

**COURSE SYLLABUS**  
**Financial diagnostics, analysis and control**

Degree of higher education first (bachelor)

Specialty 072 Finance, banking and insurance

Educational program Finance, banking and insurance

Course status – compulsory.

**Instructor of the Department of Finance and Financial and Economic Security: Kononenko A., Associate Professor**

### **1. Course description**

**Semesters:** 7, 8.

**Scope:** total number of hours – 270, including: lectures – 44 hours, practical – 56 hours, independent work – 170 hours; number of ECTS credits – 9.

**Course objectives** – forming a system of knowledge, skills and abilities to use the methodological apparatus of financial diagnosis to determine the enterprise condition; providing students with knowledge about the methods of expert assessment of financial and economic activities and identifying internal reserves to strengthen the enterprise's financial condition.

#### **Learning outcomes of the course:**

*know:* the theory and practice of diagnosing the condition of economic entities in a particular sector of the national economy; existing methodological approaches in diagnosing the potential, value of property, management, economic security; theoretical principles, methodology and techniques of financial analysis, taking into account the achievements of science, practice and international standards in a developed market economy; logics of construction of the financial analysis, methodical receptions and ways of an assessment of a financial condition of the enterprise; information base and methods of calculating the indicators' system;

*be able to:* use the basic theoretical principles in the management of various services and departments of the enterprise when diagnosing the enterprise's condition; have the basic legislative, methodological and regulatory framework for the diagnosis of enterprises; be fluent in the conceptual apparatus and operate with terminology; read and understand the content of financial (accounting) statements, as well as select, process and use accounting data, reportings and other sources of information for analytical research; clearly formulate the purpose and objectives of financial analysis, to maintain its appropriate stages; determine the system of indicators and methods of analysis necessary for the study; identify the dynamics of the main indicators of financial and economic activity, find out the patterns, causes and factors that caused the impact on their size, change; based on the results of the analysis to make economically competent analytical conclusions, to synthesize partial conclusions into general ones; to forecast the enterprise's financial condition; identify unused reserves and make specific proposals, concentrate the obtained information to make optimal management decisions.

*be able to demonstrate* the skills of organizing and conducting analytical research;

*have the skills of:* implementing the main tasks of managing the financial and economic condition of the enterprise;

*independently solve* organizational issues aimed at improving the efficiency of management and building an effective system of financial diagnostics.

**Required educational components (prerequisites, co-requisites, post-requisites):** enterprise economics, money and credit, accounting, enterprise finance.

**Course content: Module 1.** Topic 1. Theoretical foundations of financial analysis. Topic 2. General assessment of the enterprise property. Topic 3. Analysis of the enterprise financial stability.

Topic 4. Analysis of the enterprise liquidity and solvency. Topic 5. Analysis of cash flows. Topic 6. Analysis of capital efficiency. **Module 2.** Topic 7. Analysis of the enterprise creditworthiness. Topic 8. Evaluation of production and financial leverage. Topic 9. Analysis of the enterprise business activity and investment attractiveness. Topic 10. Short-term forecast of the enterprise financial condition. Topic 11. Analysis of the financial condition of insolvent enterprises and prevention of their bankruptcy. Topic 12. Strategic analysis of financial risk and ways to reduce it.

**Forms of final control:** credit (semester 7), exam (semester 8).

**Tools for diagnosing learning success:** individual tasks, namely: presentations, calculation works, exercises, questions for current and final control.

**Language of instruction:** Ukrainian.

## 2. Assessment

### Distribution of points received by applicants for higher education

#### Credit

Ongoing assessment and independent work							MC 2	Total
T1	T2	T3	MC 1	T4	T5	T6		
10	10	10	20	10	10	10	20	100

#### Exam

Ongoing assessment and independent work							MC 2	Exam	Total
T1	T2	T3	MC 1	T4	T5	T6			
10	10	10	15	10	10	10	15	10	100

#### Course work

Theoretical part	Analytical part	Estimated part	Work presentation	Total
up to 20	up to 20	up to 20	up to 40	100

### Distribution of points in the course

Activities evaluated in points	T1	T2	T3	T4	T5	T6	Total
<b>Semester 7</b>							
Speech at a practical lesson	5	5	5	5	5	5	<b>30</b>
Individual tasks	5	5	5	5	5	5	<b>30</b>
Modular control	20			20			<b>40</b>
<b>Total in the course</b>							<b>100</b>
<b>Semester 8</b>							
Speech at a practical lesson	5	5	5	5	5	5	<b>30</b>
Individual tasks	5	5	5	5	5	5	<b>30</b>
Modular control	15			15			<b>30</b>
Exam	<b>10</b>						<b>10</b>
<b>Total in the course</b>							<b>100</b>

**Exam evaluation criteria.**

distribution of points	Evaluation criteria
8-10	The student possesses educational material, explains it independently and argumentatively during oral presentations and written answers, deeply and comprehensively reveals the content of theoretical questions and practical tasks, using the required and additional literature. Correctly solved all test tasks.
6-7	The student sufficiently masters the educational material, reasonably explains it during oral presentations and written answers, mainly reveals the content of theoretical questions and practical tasks, using the required literature. However, some issues lack sufficient depth and argumentation, and some minor inaccuracies and minor errors are made. Correctly solved most of the test tasks.
3-5	The student generally possesses educational material, explains its main content during oral presentations and written answers, but without a deep comprehensive analysis, justification and argumentation, without the use of the necessary literature, while allowing some significant inaccuracies and errors. Correctly solved half of the test tasks.
2-3	The student not fully possesses educational material. Fragmentary, superficial (without argumentation and justification) explains it during oral presentations and written answers, insufficiently discloses the content of theoretical questions and practical tasks, while allowing significant inaccuracies, correctly solved a minority of test tasks.
1-2	The student partially possesses educational material, is unable to state the content of most questions of the topic during oral presentations and written answers, while making significant mistakes. Correctly solved some test tasks.
0	The student does not possess any educational material and is not able to present it, does not understand the content of theoretical issues and practical tasks. Did not solve any test task.

**Compliance with the scales for assessing the quality of learning material**

Score on the national scale	Points	Assessment on the ECTS scale	Definition
<b>excellent / passed</b>	90-100	<b>A</b>	<b>Excellent</b> (outstanding performance without errors)
<b>good / passed</b>	82-89	<b>B</b>	<b>Very good</b> (above the average standard but with minor errors)
	74-81	<b>C</b>	<b>Good</b> (generally sound work with some errors)
<b>satisfactory / passed</b>	64-73	<b>D</b>	<b>Satisfactory</b> (fair but with significant shortcomings)
	60-63	<b>E</b>	<b>Fair</b> (performance meets the minimum criteria)
<b>unsatisfactory / failed</b>	35-59	<b>FX</b>	<b>Fail</b> (some more work required before the credit can be awarded)
	0-34	<b>F</b>	<b>Fail</b> (considerable further work is required)

### **3. Course policy:**

3.1 Mandatory observance of academic integrity by students, namely:

- independent performance of all types of work, tasks, forms of control provided by the work program of this discipline;
- links to sources of information in the case of the use of ideas, developments, statements, information;
- compliance with the legislation on copyright and related rights;
- providing reliable information about the results of their own educational (scientific, creative) activities, used research methods and sources of information.

3.2 To obtain a positive grade in the discipline it is necessary to obtain a minimum number of points for each work (topic) and modular control.

3.3 In case of untimely presenting works the student is sent for re-taking.

3.4 Postponement of delivery / re-taking:

- for good reasons (sick leave, academic mobility, etc.) the work is submitted during the semester or at the end of the semester and is assessed according to the level of work performance;
- without good reasons, the student is sent for retaking with a minimum score.

3.5 When plagiarism is detected, it is returned for revision, and then re-assessed for minimum scores.

3.6 Missed classes are worked out according to the agreed schedule.

3.7 Assessment appeal is possible with a written request of the student on the day of the announcement of the final assessment results. Assessment appeal takes place at a meeting of the commission, headed by the head of the department.