

## COURSE SYLLABUS FINANCIAL EVALUATION

**Degree of higher education: second (master's degree)**

**Specialty** \_\_\_\_\_ **072 Finance, banking and insurance** \_\_\_\_\_  
(code and name of the specialty)

**Educational program** \_\_\_\_\_ **Financial management in business** \_\_\_\_\_  
(name of the educational program)

**Course status** – compulsory.

**Instructor of the Department of Finance and Financial and Economic Security:**  
**Makhnarylov Y., Associate Professor**

### **1. Course description**

**Semesters:** 1.

**Scope:** total number of hours – 90, including: lectures – 12 hours, practical – 12 hours, independent work – 66 hours; number of ECTS credits – 3.

**Course objectives** – mastering theoretical and practical knowledge of the basic provisions of the theory and practice of financial evaluation.

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

*know:* regulatory and legal support of the process of assessment of objects in tangible and intangible forms; international and national evaluation standards; methodological approaches in determining the value of the objects of evaluation;

*be able to:* to carry out financial assessment of real estate, land plots, machines, mechanisms, equipment, vehicles, intangible assets, integral property complexes and other objects of property and property rights; determine the depreciation of the assessment objects;

*be able to demonstrate* skills of forming the order of solving organizational and procedural issues in the process of financial evaluation; skills to protect the results of financial evaluation; modern methods of financial evaluation; input control skills for financial evaluation; skills of financial accounting of objects in tangible and intangible forms;

*have the skills of:* organizational component of the financial evaluation process; the main provisions of the concepts of financial evaluation; methodical approaches to identification, assessment and diversification of risks of formation of market value of the enterprise; ways to determine all types of depreciation of assessment objects; methods for determining the physical, functional and economic similarity of the objects of assessment; the method of determining the cost of reproduction of the objects of evaluation; the method of determining the cost of replacement of the objects of evaluation; the procedure for compiling an evaluation report; methods of financial evaluation of objects in tangible and intangible forms; methods of planning the financial evaluation procedure;

*independently solve:* financial management problems; ethical dilemmas based on the rule of law, ethical principles and universal values.

**Required educational components (prerequisites, co-requisites, post-requisites):** enterprise finance, foreign language of professional orientation, cost-oriented financial management, financial diagnostics, analysis and control.

**Course content:** Topic 1. The system of financial evaluation. Topic 2. Factors influencing the change in the value of objects in tangible and intangible form. Topic 3. Valuation of real estate (real estate, real estate, including land, and property rights to them). Topic 4. Evaluation of machinery and equipment. Evaluation of vehicles. Topic 5. Evaluation of movables. Topic 6.

Valuation of intellectual property rights. Valuation of intangible assets. Topic 7. Assessment of integral property complexes. Topic 8. Valuation of securities.

**Forms of final control:** exam (semester 1).

**Tools for diagnosing learning success:** individual tasks (evaluation report, presentations), tasks (for current control), list of questions (for current, modular and final control), sets of test tasks (for modular and final control).

**Language of instruction:** Ukrainian.

## 2. Assessment

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

Exam								MC	Exam	Total
Ongoing assessment and independent work										
T1	T2	T3	T4	T5	T6	T7	T8			
4	9	17	11	4	8	13	14	10	10	100

### Distribution of points in the course

Activities evaluated in points	T1	T2	T3	T4	T5	T6	T7	T8	MC	Total
Execution and protection of practical work	4	7	17	6	2	8	13	9	-	66
Presentations	-	2	-	-	2	-	-	-	-	4
Modular control	-	-	-	5	-	-	-	5	10	20
Exam	10									10
<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.