

COURSE SYLLABUS

Enterprise finance

Degree of higher education first (bachelor)

Specialty _____ 072 Finance, banking and insurance _____
(code and name of the specialty)

Educational program _____ Finance, banking and insurance _____
(name of the educational program)

Course status – compulsory.

**Instructor of the Department of Finance and Financial and Economic Security: Tarasenko I.,
Doctor of Science, Professor**

1. Course description

Semesters: 4,5.

Scope: total number of hours – 180, including: lectures – 48 hours, practical – 60 hours, independent work – 72 hours; number of ECTS credits – 6.

Course objectives – acquisition by bachelors of finance of a systematic set of basic knowledge and practical skills necessary to perform the tasks of evaluation, planning and management of financial resources and financial processes in enterprises in modern business conditions.

Learning outcomes of the course:

know: the essence of finance, their role and functions; the place of corporate finance in the financial system of Ukraine; principles of construction and basic links of the financial and credit system; organization of financial work at the enterprise; the essence of the financial mechanism of the enterprise; current provisions on settlement operations in cash and non-cash forms; basics of organization of enterprise finances, commercial calculation; composition and structure of financial resources of the enterprise; system of payments to the budget and trust funds; principles and procedure for estimating cash flows (cash receipts and expenditures); the essence and functions of taxes, types of taxes, the tax system of Ukraine, the procedure for calculating and paying the main types of taxes; classification of enterprise costs for production and sales; the essence of profit as an economic category; principles of distribution and use of profits at the enterprise; methods and indicators (coefficients) of assessment and analysis of the financial condition of the enterprise;

be able to: calculate the total costs of the enterprise; calculate the company's profit; determine the break-even volume of production (determine the break-even point of production and sales); determine the efficiency of use of fixed assets of the enterprise; determine the needs of the enterprise in working capital on the basis of the procedure of their rationing; determine the efficiency of working capital of the enterprise;

be able to demonstrate: skills of calculation of general expenses and profit of the enterprise;

have the skills of: information for assessing the financial condition of the enterprise on the basis of calculating the coefficients of profitability, solvency, financial stability and business activity;

independently solve: questions are aimed at improving the efficiency of financial resources of the enterprise.

Required educational components (prerequisites, co-requisites, post-requisites): macro- and microeconomics, higher and applied mathematics, finance, money and credit, business economics, statistics, accounting and taxation, foreign language of professional orientation, management, marketing, economic-mathematical methods and models, tax system; reporting and analytical methods of information processing; financial planning; financial diagnostics, analysis and control; investment; insurance; banking system.

Course content: Topic 1. Fundamentals of enterprise finance. Topic 2. Settlement operations of enterprises. Topic 3. Cash flows, income and expenses of enterprises. Topic 4. Formation and distribution of profits. Topic 5. Taxation of enterprises. Topic 6. Non-current assets of the enterprise. Topic 7. Current assets of enterprises. Topic 8. The capital of the enterprise and its

formation. Topic 9. Assessment of the financial condition of the enterprise. Topic 10. Financial planning in enterprises. Topic 11. Financial recovery of enterprises.

Forms of final control: exam (semester 4,5).

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

Exam (Semester 4)

Ongoing assessment and independent work					MC 1	Exam	Total
T1	T2	T3	T4	T5			
15	15	10	15	15	20	10	100

Exam (Semester 5)

Ongoing assessment and independent work						MC 2	Exam	Total
T6	T7	T8	T9	T10	T11			
10	15	10	10	15	10	20	10	100

Course work (Semester 5)

Theoretical part	Estimated part	Work presentation	Total
up to 30	up to 30	up to 40	100

Distribution of points in the course

Activities evaluated in points	T1	T2	T3	T4	T5	Total	
Semester 4							
Speech at a practical lesson	5	5	5	5	5	25	
Individual tasks	-	5	5	5	-	15	
Current (thematic) control	10	5	-	5	10	30	
Modular control	20					20	
Exam	10					10	
Total in the course						100	
Activities evaluated in points	T6	T7	T8	T9	T10	T11	Total
Semester 5							
Speech at a practical lesson	5	5	5	5	5	5	30
Individual tasks	-	5	5	5	5	-	20
Current (thematic) control	5	5	-	-	5	5	20
Modular control	10			10			20
Exam	10						10
Total in the course							100

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