

COURSE SYLLABUS

REPORTING AND ANALYTICAL METHODS OF INFORMATION

PROCESSING

Degree of higher education first (bachelor)

Specialty 071 Accounting and Taxation 072 Finance, banking and insurance, 073 Management
Educational program Accounting and Taxation, Management, Finance, Banking and Insurance

Course status – compulsory.

Instructor: Olga Bunda, PhD, Associate Professor, Associate Professor of Accounting and Auditing

1. Course description

Semester: 6.

Scope: total number of hours – 90 including: lectures – 24 hours, practical – 36 hours, independent work – 30 hours; number of ECTS credits – 3.

The purpose of the course is to acquire competencies related to formation of reporting at the enterprise and conducting analytical studies of the enterprise.

Learning outcomes of the discipline:

know: basic concepts and conceptual principles of financial and statistical reporting; means of organizational and information support of analytical research at the enterprise, organization and methods of analytical research of financial results and profitability of the enterprise, financial condition of the enterprise;

be able to: navigate the current legislation, analyze the content of regulations, compile financial and statistical reports, organize a system of analytical research at the enterprise, conduct analytical research of financial results and profitability, determine the financial condition of the enterprise, its divisions, find reserves to improve financial results and stabilize financial condition enterprises;

able to demonstrate: understanding of the peculiarities of the practice of accounting, reporting and conducting analytical studies of enterprises, institutions and organizations;

have the skills: the use of methodological tools for generalizing information, effectively form a communication strategy when filling out reporting forms and methodological tools for analytical research of economic activity of enterprises;

solve independently: which management decisions should be made and conduct analytical research to find reserves and ways to improve the efficiency of the enterprise. **Required training components (prerequisites, co-requisites and post-requisites):** accounting, business economics, marketing, statistics, management, finance.

Course content: Topic 1. General requirements for the construction of enterprise reporting. Topic 2. Financial statements of the enterprise. Topic 3. Statistical and special reporting. Topic 4. Subject, object, types of analytical methods of information processing in the enterprise. Topic 5. Methodical methods of analytical research, their classification, methods of evaluating the activities of enterprises. Topic 6. Analytical research of financial results of the enterprise. Topic 7. Analytical studies of the financial condition of the enterprise.

Types of training sessions: lecture, practical, consultation.

Forms of final control: exam (semester 6).

Tools for diagnosing learning success: tasks, calculation works, presentations, tests, questions for current and final controls. Language of instruction: Ukrainian, English.

2. Assessment

Distribution of points received by students

Ongoing assessment and independent work				Current control (test)	Ongoing assessment and independent work			Modular control work (test)	Examination	Sum
T1	T2	T3	T4		T5	T6	T7			
5	10	10	10	10	10	10	15	10	10	100

Distribution of points in the discipline

Types of evaluation	T1	T2	T3	T4	T5	T6	T7				Sum
Execution and protection of tasks	4	3	4	3	4	3	4				35
Execution and protection of settlement works	1	2	1	2	1	2	1				21
Presentations	2	2	2	2	2	2	2				14
Current, modular control	10					10					20
Examination	10										10
Sum											100

Exam evaluation criteria

The exam ticket consists of two theoretical questions, three test questions and one task. Theoretical questions - 3 points are given to students who have fully and thoroughly disclosed theoretical questions. Test tasks - 3 points are given to students who have completed all test tasks. Practical task - 4 points are awarded to students who have completed a practical task and explained the answer.

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 working 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 the minimum number of points for each task and calculation work, presentations on all topics, current, modular and final control.

3.3 In case of untimely performance of works, the student must complete the tasks, but a coefficient of 0.75 is applied to the initial assessment of the task or work.

3.4 Postponement of submission / rescheduling: for valid reasons (sick leave, academic mobility, business trip to a conference, Olympiad) a coefficient of 1.0 is applied to the initial assessment of the task or calculation work; without good reason, a coefficient of 0.75 is applied to the initial assessment of the task or calculation work.

3.5 When plagiarism is detected, the student must complete the tasks, but a factor of 0.5 is applied to the initial assessment of the task or calculation work.

3.6 Missed classes - the student must complete all the tasks that were on the missed class, their assessment is similar to paragraph 3.4.

3.7 By the time of the module control, the student must complete and upload to the appropriate folders in the IUCN all the necessary tasks, calculations and presentations on this discipline on the topics of the module.

3.8 An appeal against the assessment is possible only until the module control over the topics of this module.