

**PJSC "Higher Education Institution" INTERREGIONAL ACADEMY OF
PERSONNEL MANAGEMENT"**

Danube branch



SYLLABUS

of the academic discipline (selective)

ORGANIZATION AND METHODS OF FINANCIAL ANALYSIS

Specialty **D3 Management**

Educational level: **First (bachelor's) level**

Educational program: **Management**

General information about the academic discipline

Name of the discipline	Organization and methods of financial analysis
Code and name of specialty	D3 "Management"
Level of higher education	the first (bachelor's) level of higher education
Discipline status	Selective
Number of credits and hours	3 credits / 90 hours Lectures: 16 Seminars/practical classes : 14 Students' independent work : 60
Terms of study of the discipline	8 semester
Language of instruction	Ukrainian
Type of final control	Pass/fail (credit)

General information about the teacher. Contact information.

Akulyushina Maryna Oleksandrivna	
Academic degree	PhD in Economics
Position	Associate Professor
Areas of scientific research	Theoretical and methodological foundations of business planning, diagnostics and ensuring the stability of business structures in the face of risks
Links to the registers of identifiers for scientists	Google Scholar https://scholar.google.com/citations?user=ZWenFVIAAAAJ&hl=uk&oi=sra https://scholar.google.com.ua/citations?user=wVsOmcgAAAAJ&hl=ru ORCID: https://orcid.org/0000-0003-0230-4019 Web of Science ResearcherID: DKEH-9344-2024
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E-mail:	menedzmentuk@gmail.com
Contact phone number	+380677445957
Instructor's portfolio on the website	https://izmail.maup.com.ua/assets/files/akulyushina-portfolio-a.pdf

Discipline's description.

The course covers the methodology of analysis of financial statements, assessment of property status, liquidity, solvency, financial stability and business activity. preparation of reasonable management decisions for optimization of financial and economic activities.

The subject of the discipline is the financial condition of the enterprise and methodological tools for its research based on the indicators of financial statements and other economic information.

The aim of the discipline is to form in applicants a theoretical base and practical skills in organizing analytical work, mastering the methodology of calculation and interpretation of financial indicators to ensure effective management of capital and profit of the enterprise.

The objectives of the discipline are the study of regulatory and legal and information support of financial analysis in Ukraine. The course provides for mastering the techniques of reading and analyzing financial reporting forms, mastering the methods of horizontal, vertical and coefficient analysis. An important task is to teach students to identify factors influencing the effective performance indicators, to conduct express diagnostics of the probability of bankruptcy and to generate analytical reports for internal and external users..

As a result of studying the selective educational component "Organization and methods of financial analysis", applicants must:

Know:

- principles of organization and stages of financial analysis;
- composition and informative value of financial statements (Balance Sheet, Statement of Financial Results, etc.);
- a system of indicators for assessing liquidity, financial independence and profitability;
- methods of factor analysis of profit and operating leverage;
- techniques for forecasting the financial condition and assessing investment attractiveness.

Be able to:

- form a database for analysis and check its reliability;
- conduct a comparative assessment of the structure of assets and sources of their formation;
- calculate and interpret indicators of business activity and the financial cycle;
- to diagnose financial stability and the likelihood of a financial crisis;
- develop recommendations for improving financial results based on the calculations made.

Prerequisites for the discipline. The study of the elective discipline "Organization and Methods of Financial Analysis" in the eighth semester is the logical conclusion of the analytical training of the future manager. The course is based on a deep understanding of financial processes and data processing methods obtained during the study of such compulsory disciplines as "Statistics", "Finance, Money and Credit", "Management", "HR Management", "Business Analytics", "Motivational Management" and "Operational Management".

Post-requisites for the discipline. Since the discipline is taught in the final semester, the acquired competencies are directly integrated into the simultaneous study of the mandatory courses "Fundamentals of Project Management" to assess the financial viability and payback of projects; "Strategic management of the enterprise" — to substantiate strategic goals based on financial forecasts; "Fundamentals of Scientific Research in

Management" — in terms of the methodology for processing actual data of the enterprise. The acquired skills are key for the preparation of the analytical section of the bachelor's graduation qualification work, where the financial analysis of the selected object of study is a mandatory requirement for justifying managerial decisions.

Content of the academic discipline

№	Topic name	Teaching Methods/Assessment Methods
Topic 1	Scientific foundations and organization of financial analysis	<p>Teaching methods:</p> <ul style="list-style-type: none"> - The educational process involves a combination of lectures (review, problem, visualization lectures) and practical classes in the form of seminars-discussions. - Interactive methods are widely used to form applied skills: case study, brainstorming, working in small groups, and performing analytical projects while working independently. <p>Assessment methods</p> <p>Assessment is carried out according to the cumulative system and includes:</p> <ul style="list-style-type: none"> - current control: oral questioning, express testing, solving situational problems and defense of individual tasks; - modular control: written modular control work (MCR) after the completion of content blocks; - final control: exam/test (written work with theoretical and practical tasks).
Topic 2	Information Support and Methods of "Reading" Financial Statements	
Topic 3	Analysis of the property status and capital of the enterprise	
Topic 4	Liquidity and solvency analysis	
Topic 5	Analysis of financial stability and autonomy	
Topic 6	Analysis of business activity and financial cycle	
Topic 7	Analysis of financial results and profitability:	
Topic 8	Comprehensive assessment and diagnosis of bankruptcy risk	
Module Assessment Task		
Final assessment: pass/fail (credit)		

Technical Equipment and Software.

Material and technical support of the educational process involves the use of specialized classrooms and library funds. Multimedia equipment (projector, computer) is used to visualize the educational material during lectures and seminars. Practical tasks and in-depth study of individual topics are provided by access to the Internet through free Wi-Fi coverage.

Forms and methods of assessment.

The system of assessment of applicants' knowledge includes current and final (semester) control.

Current assessment is carried out systematically during practical and seminar classes in order to check the level of assimilation of theoretical foundations, the formation of diagnostic and forecasting skills, as well as the ability to use specialized software for modeling and data analysis.

Forms of student participation in the educational process, which are subject to current control.

Students' participation in the educational process is realized through oral presentations, presentations of analytical research, reports on the results of case studies, as

well as active involvement in professional discussions and brainstorming. The written component of the work includes the performance of control and test tasks, the preparation of analytical notes, abstracts and notes based on the materials of lectures and independent study.

Methods of ongoing assessment include: The methodological tools of control combine oral forms (surveys, interviews) and written types of work (reports, calculation tasks, building models). The assessment is also based on observing the activity of applicants in solving problem situations, checking the results of the presentation of individual projects, and conducting testing with open and closed types of tasks.

Grading system and requirements.

Table of distribution of points received by students*

Topics	Ongoing knowledge assessment						Final control		Total points
	Seminar 1 (Topic 1.2)	Seminar 2 (Topic 3,4)	Seminar 3 (Topic 5)	Seminar 4 (Topic 6.7)	Seminar 5 (Topic 8.9)	Seminar 6 (Topic 10)	Module assessment task	Pass /Fail	
Work in a seminar class	6	6	6	6	6	6	20	20*	100
Independent work	4	4	4	4	4	4			

*The table contains information about the maximum points for each type of academic work of a higher education applicant.

Assessment Criteria and Procedure

Assessment of students' educational achievements is carried out in accordance with the current Regulations on Assessment in a Higher Education Institution.

Modular Assessment. Modular Assessment (MA) is carried out at the final lesson of each content block in the form of written testing.

When evaluating the unit test, the volume and correctness of the tasks are taken into account:

- grade "excellent" (A) is given for the correct completion of all tasks (or more than 90% of all tasks);
- grade "good" (B) is given for completing 80% of all tasks;
- grade "good" (C) is given for completing 70% of all tasks;
- the grade "satisfactory" (D) is given for the correct completion of 60% of the proposed tasks;
- the grade "satisfactory" (E) is given if more than 50% of the proposed tasks are correctly completed;
- An "unsatisfactory" (FX) rating is given if less than 50% of the tasks are completed.
- Failure to appear for the unit test - 0 points.

The above scores are converted into rating points as follows:

"A" - 18-20 points;
"B" - 16-17 points;
"C" - 14-15 points;
"D" - 12-13 points.
"E" - 10-11 points;
"FX" - less than 10 points.

The final semester assessment in the discipline "Organization and Methods of Financial Analysis" is a mandatory form of assessment of students' learning outcomes. It is carried out within the terms determined by the curriculum and covers the amount of material determined by the course program.

The final assessment is carried out in the form of a test. A student who has completed all the necessary work is admitted to the semester assessment.

The final grade is given based on the student's learning outcomes during the semester. The student's assessment consists of points accumulated from the results of the current assessment and incentive points.

Students who have completed all the required tasks and received a score of 60 points or higher receive a grade corresponding to the grade received, without additional testing.

For students who have completed all the necessary tasks, but received a score below 60 points, as well as for those who want to improve their score (result), the teacher conducts the final work in the form of a test during the last scheduled lesson in the discipline in the academic semester.

Evaluation of Additional (Individual) Educational Activities

Additional (individual) types of educational activities include the participation of applicants in the work of scientific conferences, scientific circles of applicants and problem groups, preparation of publications, participation in All-Ukrainian Olympiads and competitions and International competitions, etc., in excess of the scope of tasks that are established by the relevant work program of the academic discipline.

By the decision of the department, students who participated in research work and performed certain types of additional (individual) types of educational activities can be awarded incentive (bonus) points for a certain educational component.

Assessment of independent work (Maximum — 4 points)

The total number of points received by a student for independent work is one of the components of academic success in the discipline. Independent work on each topic, according to the course program, is evaluated in the range from 0 to 4 points using standardized and generalized criteria for assessing knowledge.

Scale for evaluating the performance of independent work (individual tasks)

Maximum possible assessment of independent work (individual tasks)	Execution level			
	Excellent	Good	Satisfactory	Unsatisfactory
4	4	3	2	0-1

Forms of assessment include: current assessment of practical work; current assessment of knowledge acquisition based on oral answers, reports, presentations and other forms of participation during practical (seminar) classes; individual or group projects that require the development of practical skills and competencies (optional format); solving situational problems; preparation of resumes on independently studied topics; testing or written exams; preparation of draft articles, conference abstracts and other publications; other forms that ensure a comprehensive assimilation of the curriculum and contribute to the gradual development of skills for effective independent professional (practical, scientific and theoretical) activities at a high level.

To assess the learning outcomes of a higher education applicant during the semester, a 100-point, national and ECTS assessment scale is used

Summary assessment scale: national and ECTS

Total points for all types of learning activities	ECTS assessment	National scale assessment	
		for exam, course project (work), internship	For pass/fail (credit)
90 – 100	A	excellent	pass
82 – 89	B	good	
75 – 81	C		
68 – 74	D	satisfactorily	
60 – 67	E		
35 – 59	FX	unsatisfactory with the possibility of reassembly	fail unsatisfactory with the possibility of retaking
0 – 34	F	unsatisfactory with mandatory re-study of the discipline	fail with mandatory re-study of the discipline

Discipline's Policy

Successful mastering of the educational component "Organization and Methods of Financial Analysis" requires high self-discipline and a responsible attitude to the educational process from students. Prerequisites are regular attendance of lectures and practical classes, active participation in classroom work, as well as timely and high-quality performance of all types of independent and control tasks provided for by the program. In case of missing classes or obtaining unsatisfactory results, the student is obliged to liquidate academic debt by working out the relevant topics.

An integral part of education is strict adherence to the norms of academic ethics and culture of behavior. The educational process is based on the principles of academic integrity, which involves the exclusive independent performance of all written works, reports and presentations. Any borrowings of thoughts or texts of other authors should be accompanied by correct references to primary sources. Within the course of the course, any manifestations

of academic dishonesty are unacceptable, including plagiarism, self-plagiarism, fabrication and falsification of data, cheating, deception, bribery or biased evaluation.

Recommended sources of information

Basic literature:

1. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of 16.07.1999 No. 996-XIV. URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text>
2. National Accounting Regulation (Standard) 1 "General Requirements for Financial Reporting", approved by the Order of the Ministry of Finance of Ukraine dated 07.02.2013 No. 73. URL: <https://zakon.rada.gov.ua/laws/show/z0336-13#n17>
3. Dropa Y. B. Financial Analysis: Study. manual / Y.B. Dropa. Lviv: LNU. Ivan Franko, 2023. 238 p.
4. Magopets O.A. Financial Analysis: Study. manual / O.A. Magopets, N.S. Shalimova, O.M. Chornovol. 2nd ed., corrections. and additional. Kropyvnytskyi: CSTU, 2022. 230 p.
5. Pryimak S. V. Financial Analysis. Practicum: textbook / S.V. Pryimak. Lviv, 2021. 264 c.
6. Sytnyk N.S. Financial Analysis: Study. manual / N.S. Sytnyk, I.F. Yasinovska. Lviv: Ivan Franko National University of Lviv. 2025. 300 p.
7. Financial Analysis: Study. manual / R. B. Sokolska, V. D. Zelikman, T. V. Akimova et al. Kh. : Ivanchenko I. S. Publishing House, 2024. 151 p.

Additional literature:

1. Leonova B. Increasing the Stability of the Financial State of Small Business Entities / B. Leonova, O. Ostrovska, V. Krush. *Economy and society*. 2023 (56). DOI: <https://doi.org/10.32782/2524-0072/2023-56-65>
2. Nazarova K. On Approaches to the Essence and Significance of Financial Analysis in the System of Financial Management / K. Nazarova, K. Bezverkhyyi, V. Gordopolov. *Bulletin of Lviv University. Economic Series*. 2021. Issue 61. Pp. 61–78 URL: <https://publications.lnu.edu.ua/bulletins/index.php/economics/article/viewFile/11755/12124>
3. Nikolchuk, Y. Peculiarities of the analysis of the financial state of enterprises in the conditions of martial law / Y. Nikolchuk, O. Lopatovska. *Modeling the Development of the Economic Systems*. 2024. №4. Pp. 232–241 DOI: <https://doi.org/10.31891/mdes/2024-14-31>
4. Yaroshevskaya O. V. Theory of Financial Analysis of the State of Enterprises of Ukraine / O.V. Yaroshevskaya, V.M. Krasnostup. *Bulletin of Economic Science of Ukraine*. 2024. №1 (46). Pp. 139-144. URL: <http://www.venu-journal.org/download/2024/1/19-Yaroshevskaya.pdf>
5. Akimova, T., Pryymak, S., Kostyakova, A., Usatenko, O. and Lytvynenko, V. The Impact of Innovations in Enterprise Accounting and Control Systems on Optimizing the Analysis of Financial Reporting in the Transition to IFRS. *Economic Affairs*, 2024. Vol. 69 (Special Issue), pp. 371-379. URL: <https://crust.ust.edu.ua/server/api/core/bitstreams/6898a6e4-c326-443c-a10a-86b3d3755627/content>

6. Begun, S. Features of the Analysis of the Financial Condition of the Enterprise in Martial Law. *Economic journal of Lesya Ukrainka Volyn National University*. 2022. Vol. 4 No. 32, pp. 36–42. DOI: <https://doi.org/10.29038/2786-4618-2022-04-36-42>.
7. Iershova N. Accounting and analytical information formation by business entities under conditions of sustainable development concept realization / N.Iershova, O.Kryvytska, Yu.Kharchuk. *Financial and Credit Activity-Problems of Theory and Practice*. 2021. Vol. 2 № 37. P. 86-94. URL: <https://repository.kpi.kharkov.ua/server/api/core/bitstreams/5fe06e14-34b3-466b-b46e-17cb9e5ff5ad/content?trackerId=2eb6100a5a15dba2>
8. Samaricheva T., Khaidari A. Innovative approaches to rapid analysis of the financial condition of enterprises. *Scientific Journal He-Ss in Ostroleka*. 2024. №3. P. 72-82. URL: <https://ojs.wsa.edu.pl/index.php/sj-economics/article/view/660/103>.

Information resources:

1. Verkhovna Rada of Ukraine. Legislation of Ukraine. URL: <https://zakon.rada.gov.ua/laws/main/index> (database of regulatory legal acts).
2. Ministry of Economy of Ukraine. URL: <https://www.me.gov.ua> (state policy in the field of entrepreneurship, analytics).
3. Diia.Business. National online platform for entrepreneurs. URL: <https://business.diia.gov.ua> (cases, consultations, document templates).
4. National Bank of Ukraine. URL: <https://bank.gov.ua> (macroeconomic indicators: inflation, key policy rate, exchange rate).
5. Official website of the Cabinet of Ministers of Ukraine. URL : <http://www.kmu.gov.ua>.
6. State Statistics Service. Official State Statistical Information. URL : <https://stat.gov.ua/>.
7. Web portal of electronic services of the automated system "Bankruptcy and Insolvency". URL: <https://asbn.minjust.gov.ua/dashboard>
8. Management.com.ua. [Online portal for managers]. URL: <https://www.management.com.ua/>.