

	<p style="text-align: center;"><b>SYLLABUS</b>  <b>EDUCATIONAL DISCIPLINE INA</b>  <b>" MANAGEMENT OF THE FINANCIAL</b>  <b>RECOVERY OF THE ENTERPRISE "</b></p> <p><b>Level of higher education: <u>Second (master's)</u></b>  <b>Specialty: <u>072 Finance, banking, insurance and stock market</u></b>  <b>Year of study: <u>1st , 1st semester</u></b>  <b>ECTS credits : <u>4 credits</u></b>  <b>Name of the department: <u>analysis and audit</u></b></p> <p><b>Teaching language: <u>English</u></b></p>
<p><b>Lecturer of the course</b></p>	<p><b>Doctor of Economics, Prof. Yulia Volodymyrivna Aleskerova</b></p>
<p><b>Contact information of the lecturer ( e - mail )</b></p>	<p><b>alesk@vsau.vin.ua , aleskerovaaleskerova@gmail.com</b></p>

### **DESCRIPTION OF THE EDUCATIONAL DISCIPLINE**

The educational discipline "Management of the financial rehabilitation of the enterprise" is an optional component of the OPP.

The total volume of the discipline is 120 hours: lectures – 24 hours; practical classes - 22 hours, independent work - 74 hours.

Conducting format: lectures, practical classes, seminar classes, consultations.  
Final control - credit.

### **PRE-REQUISITES AND POST-REQUISITES OF THE EDUCATIONAL DISCIPLINE**

When studying this discipline, knowledge obtained from such disciplines: "international agribusiness".

The main provisions of the academic discipline can be applied when studying the following discipline: "Financial Management"

### **CHARACTERISTICS OF THE EDUCATIONAL DISCIPLINE**

#### **Appointment of the academic discipline**

The discipline is aimed at providing fundamental and practical professional training of a financier specialist and using theoretical and methodological tools for diagnosing and modeling the financial activities of economic entities and program results.

#### **The purpose of studying the academic discipline**

The purpose of teaching the educational discipline "Management of financial

rehabilitation of an enterprise" is the formation of a system of knowledge on the methodology and practical implementation of financial rehabilitation, bankruptcy of enterprises, financial support for liquidation procedures, in particular, on the management of the processes of preparation and implementation of financial rehabilitation of insolvent enterprises or their liquidation in connection with bankruptcy

### **The task of studying the discipline**

To find out the essence, methods, rules and mechanisms of financial rehabilitation, bankruptcy and liquidation of enterprises, as well as forms and methods of state financial support for the rehabilitation of business entities, acquiring skills in conducting pre-trial rehabilitation and mastering a set of issues related to the rehabilitation of an enterprise in court order, carrying out rehabilitation restructuring of economic entities

As a result of studying the academic discipline, the applicant must develop the following program competencies:

*integral competence (IC)*. Ability to solve complex tasks and problems in certain industry professional activity or in process teaching, which implies carrying out of research and/or implementation innovations and characterized by uncertainty of conditions and requirements.

*general competences (CG)*:

ZK4. Ability to identify, pose and solve problems.

ZK5. Ability to make informed decisions.

*special (professional) competences (FC)*:

SK2. The ability to use theoretical and methodical tools for diagnostics and modeling of financial activities of economic entities, program results.

*program results* :

PR02. To know the basic concepts and methodologies of scientific knowledge in the field of finance, banking and insurance at the level of the latest achievements.

PR03. Adapt and modify existing scientific approaches and methods to specific situations of professional activity.

PR09. Apply management skills in finance, banking and insurance.

PR10. Carry out diagnostics and modeling of financial activities of economic entities.

PR11. Apply in-depth knowledge in the field of financial, banking and insurance management for decision-making.

PR12. To substantiate the choice of options for management decisions in the field of finance, banking and insurance and to evaluate their effectiveness taking into account the goals, existing limitations, legislative and ethical aspects.

### Study plan of the academic discipline

No. z/p	Topic names	Forms of training organization and number of hours		Independent work, number of hours
		lecture classes	practical occupation	
1	Topic 1: The essence of managing the financial rehabilitation of the enterprise / The essence of financial rehabilitation of the enterprise	2	2	11
2	Topic 2: Bankruptcy prevention strategy	2	2	11
3	Topic 3: Controlling : essence, goals, methods and role in the rehabilitation of enterprises / Controlling : the essence, objectives, methods and role in the rehabilitation of enterprises	4	2	10
4	Topic 4: Sanitation of the company's balance sheet/ Rehabilitation of the balance of the enterprise	2	2	8
5	Topic 5: Financial sources of enterprise rehabilitation	2	2	8
6	Topic 6: Restructuring of the enterprise	4	4	8
7	Topic 7: Forms of rules and conditions of financing the rehabilitation of the enterprise/ Forms of rules and conditions of financing the rehabilitation of the enterprise	4	4	10
8	Topic 8: State financial support for rehabilitation of enterprises / State financial support for rehabilitation of enterprises	4	4	8
<b>Together</b>		<b>24</b>	<b>22</b>	<b>74</b>

### Independent work of a student of higher education

The applicant's independent work is organized by issuing an individual list of questions and practical tasks on each topic, which are not assigned to the classroom study and performance of an individual creative task (Google presentations).

The organization of independent work of applicants involves: planning the scope, content, tasks, forms and methods of controlling independent work, development of educational and methodological support; execution of planned independent work by the acquirer; control and evaluation of the results, their systematization, evaluation of the efficiency of the applicant's performance of independent work.

Performing independent work by the applicant involves the performance of individual tasks in practical classes, solving tasks and completing an individual task.

The individual task should have a practical orientation and be creative, research-oriented. Type of individual task – presentation, report, scientific research, situational task, essay.

The applicant performs individual tasks independently under the guidance of the teacher according to the individual curriculum.

In the case of the implementation of the individual educational trajectory of the applicant, classes can be held according to an individual schedule

### **The main types of independent work of higher education students**

No	Type of independent work	hours	Terms of execution	Form and method of control
1	Preparation for lectures and practical classes	20	weekly	Oral and written survey
2	Preparation of independent questions on the subject of the discipline	20	weekly	Oral and written survey
3	Individual creative tasks (presentations on a given problematic topic, research projects)	20	2 times per semester	Performance observation, discussion, presentation, oral defense
4	Preparation for control works and testing	14	2 times per semester	Testing
<b>Together</b>		<b>74</b>		

### **List of main and additional literature**

#### **The main one**

1. Govorushko T.A., Dem'yanenko I.V., Bagatska K.V. etc. Management of financial rehabilitation of enterprises: training. manual Kyiv, TsUL, 2013 – 400 p.
2. Economic Code of Ukraine: Law of Ukraine No. 436-I V dated January 16, 2003. Access mode: <http://zakon3.rada.gov.ua/laws/436-15>.
3. Law of Ukraine dated May 14, 1992 No. 2343- XII "On restoring the debtor's solvency or declaring him bankrupt" (as amended). Access mode: <http://zakon3.rada.gov.ua/laws/show/2343-12>.
4. The Law of Ukraine "On Valuation of Property, Property Rights and Professional Appraisal Activities in Ukraine" dated July 12, 2001 No. 2658- III . Access mode: <http://zakon3.rada.gov.ua/laws/show/2658-14>.
5. Law of Ukraine "On Financial Restructuring" dated June 14, 2016 No. 1414- VIII . Access mode: <http://zakon3.rada.gov.ua/laws/show/1414-198>
6. Kaletnik G.M., Tsikhanovska V.M. Financial management: education. manual Ministry of Science and Education of Ukraine, Ministry of Agriculture. politicians of Ukraine, Vinnytsia. national agrarian Univ. K.: Hi-Tech Press, 2010. 320 p.
7. Karpun I.N. Management of the financial rehabilitation of the enterprise: training. manual. Lviv: "Magnolia", 2012. 418 p.
8. Krutova A.Syu, Lachkova L.I., Lachkova V.M. Management of the financial rehabilitation of the enterprise: training. manual. Kh.: Publisher Ivanchenko I.S., 2017. 256 c .
9. Methodological recommendations for identifying signs of the company's insolvency and signs of concealment of bankruptcy, fictitious bankruptcy or bringing it to bankruptcy: Order of the Ministry of Economy of Ukraine No. 14 dated

January 19, 2006. Access mode: <http://www.nau.kiev.ua>.

10. Property valuation methodology of the Cabinet of Ministers of Ukraine; Resolution, Methodology, dated 10.12.2003 No. 1891. Access mode: <http://zakon3.rada.gov.ua/laws/show/1891-2003-%D0%BF>.

11. Methods of analysis of financial and economic activity of enterprises of the state sector of the economy: App. By order of the Ministry of Finance of Ukraine dated February 14, 2006 No. 170. Access mode:

<http://zakon3.rada.gov.ua/laws/show/z0332-06>.

12. The method of integral assessment of the investment attractiveness of enterprises and organizations: App. by order of the Agency for the Prevention of Bankruptcy of Enterprises and Organizations dated 23.02.1998 No. 22. Access mode: <http://zakon2.rada.gov.ua/laws/show/z0214-98>.

13. National standard No. 1 "General principles of valuation of property and property rights": Approval. by the resolution of the Cabinet of Ministers of Ukraine dated September 10, 2003 No. 1841440. Access mode: <http://zakon2.rada.gov.ua/laws/show/1440-2003>

14. National standard No. 2 "Evaluation of real estate": Approval. by Resolution of the Cabinet of Ministers of Ukraine dated October 28, 2004 No. 1442 Access mode: <http://www.rada.gov.ua>

15. National standard No. 3 "Evaluation of integral property complexes": Approval. by Resolution of the Cabinet of Ministers of Ukraine dated November 29, 2006 No. 1655 Access mode: <http://www.rada.gov.ua>

16. Tax Code of Ukraine: Law, Code of 02.12.2010 No. 2755- VI . Access mode: <http://zakon2.rada.gov.ua/laws/show/2755-17>

17. Regulations on the specifics of bank reorganization by decision of its owners: App. By Resolution of the Board of the National Bank of Ukraine dated 06.27.2008 No. 189. Access mode: <http://zakon2.rada.gov.ua/laws/show/z0845-08>

18. Provisions on the procedure for carrying out remediation before initiation of bankruptcy proceedings. Resolution of the plenum of the Higher Economic Court of Ukraine dated 17.12.2013 No. 15. Access mode: <http://zakon3.rada.gov.ua/laws/show/v0015600-1317>.

19. On the approval of the plan of measures to counter the illegal takeover and takeover of enterprises: approved. By order of the Cabinet of Ministers of Ukraine dated June 9, 2010 No. 1199 Access mode <http://zakon5.rada.gov.ua/laws/show/1199-2010>

20. Skibitska L.I., Matveev V.V., Shchelkunov V.I., Podreza S.M. Anti-crisis management: training. manual K.: Center of Educational Literature, 2014. 584 p.

21. Tereshchenko O.O. Management of financial rehabilitation of enterprises: a textbook. View. 2nd, unchanged. K.: KNEU, 2009. 550 p.

22. Tereshchenko O. O., Babyak N. D. Financial controlling: teaching. manual K.: KNEU, 2013. 407p.

### **Additional**

1. Boronos V.H. Plikus I.Y., Kobushko I.M. Management of financial rehabilitation of enterprises: a study guide. S.: Sumy State University, 2010. 437 p.

2. Britchenko I.G., Knyazevich A.O. Controlling: training Manual Rivne: Volynsky amulets, 2015. 280 p.
3. Vasylytsiv T. G., Voloshyn V. I., Boykevich O. R., Karkavchuk V. V.. Financial and economic security of enterprises of Ukraine: strategy and mechanisms of support: monograph. Lviv: LKA, 2012. 386 p.
4. Vodolazska O.A., Goncharova O.O Financial rehabilitation of the enterprise as a means of preventing its bankruptcy. Scientific Bulletin of Kherson State University. Issue 32. 2021. P. 154-157
5. Govorushko T.A., Martynenko V.P., N.I. Klymash et al. Financial management: a textbook. Lviv: "Magnolia 2006". 2014. 344 p.
6. Karpets O.S., Slynko O.Yu. Improvement of the model of financial rehabilitation of the enterprise using simulation modeling. Young Scientist ". No. 4 (51), 2021. P. 1175-1181.
7. Lapina I. S., Honcharenko O. M. and others. Financial management: education. manual Odesa: Atlant, 2016. 313 p.
8. Poleva O.L. Choosing a strategy for anti-crisis management of the enterprise Effective economy. 2015. Access mode: <http://www.economy.nayka.com.ua>
9. Poleva O.L. The influence of the logistics system on the management of financial channels of the enterprise Economy. Finances. Management: topical issues of science and practice. 2015. No. 4, pp.43-48
10. Poleva O.L. , Myarkovska A.S. Evaluation of the effectiveness of the management of the company's own capital Economy. Finances. Management: topical issues of science and practice 2016. No. 8 (12). P. 27-34.
11. Gusonka D., Polova O. (2018). Strategic directions of development of the agricultural market of Ukraine in nowadays international trade conditions. International Journal of Engineering Technologies and Management Research. India.-5(9), 14-22. doi: 10.5281/zenodo.1435155
12. Myronenko M. , Polova O. , Prylutskyi A. , Smoglo O. (2017). Financial and economic aspects of bioenergy development in the context of providing energy independence of Ukraine. Problems and Perspectives in Management, 15(4), 243-253.
13. Polyova O. L. (2017). Management financial resources of agricultural enterprises. Sciences of Europe. Praha. Vol. 3, No. 11 (11), P. 58-63 .

### **Control and assessment of learning outcomes**

At the end of the semester, the student of higher education can score up to 60% of the final grade for the performance of all types of work performed during the semester, up to 10% for indicators of scientific, innovative, educational, educational work and student activity, and up to 30% of the final grade - based on the results final control.

## Criteria for the current evaluation of the knowledge of students of higher education

	Type of educational activity	Points
<b>Attestation 1</b>		
1	Participation in discussions at lectures	5
2	Participation in work at practical classes	5
3	Doing homework	5
4	Performance of control works, testing	5
5	Individual and group creative tasks (solving and writing tasks, schemes, diagrams, other works of a graphic nature; presentations on a given problematic topic, research projects)	10
	<b>Total for certification 1</b>	<b>30</b>
<b>Attestation 2</b>		
6	Participation in discussions at lectures	5
7	Participation in work at practical classes	5
8	Doing homework	5
9	Performance of control works, testing	5
10	Individual and group creative tasks (performing a Google presentation, presentations on a given problematic topic, research projects)	10
	<b>Total for certification 2</b>	<b>30</b>
11	Indicators of scientific, innovative, educational, educational work and student activity	<b>10</b>
	<b>Final testing</b>	<b>30</b>
	<b>Together</b>	<b>100</b>

### The scale of assessment of the acquirer's knowledge

The sum of points for all types of educational activities	ECTS	Assessment on the national scale for Final testing
90 – 100	A	counted
82-89	B	
75-81	C	
66-74	D	
60-65	E	
35-59	FX	not counted with the possibility of retaking
0-34	F	not credited with mandatory re-study disciplines

If the applicant scored less than 35 points during the semester based on the results of the control measures, then he is not allowed to be counted. In addition, individual creative work (presentation) is mandatory for the minimum number of points based on the results of the control measures.

The program of the academic discipline provides for taking into account the results of informal and informal education in the presence of supporting documents as separate credits for the study of academic disciplines.