INFORMATION REFERENCE

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| **Full name of the discipline** | *Business value management* |
| **Type of discipline** | *Compulsory* |
| **Semester** | *1* |
| **Number of ECTS credits** | *5* |
| **Level of higher education** | *Second (master's) level* |
| **Educational programme** | *Entrepreneurship, trade and exchange activity* |
| **Language of instruction, teaching** | *Ukrainian* |
| **ESI/faculty** | *ESI of Economics and Management* |
| **Department** | *Entrepreneurship and business-administration* |
| **Name of lecturer(s)** | *PhD in Economics, Associate Professor.*  *Haidenko Serhii* |
| **Contacts of lecturer(s)** | *room 425 central сorps*  *e-mail: sergiy.gaydenko@kname.edu.ua* |

**The purpose** of studying the educational discipline «Business value management» is to acquire theoretical knowledge and acquire practical skills in the field of business value management.

**Interdisciplinary connections:** the study of this discipline is directly based on the basic knowledge and skills acquired by the applicant at other levels of education and determined during the professional entrance test as sufficient for studying at the «master's» educational level

**Contents:**

Content module 1. Cost and Market Approaches to Business Valuation.

Content module 2. Income Approach to Business Valuation.

Content module 3. Value-Based Management for Increasing Business Worth.

[**Programme learning outcomes**](https://context.reverso.net/%D0%BF%D0%B5%D1%80%D0%B5%D0%B2%D0%BE%D0%B4/%D0%B0%D0%BD%D0%B3%D0%BB%D0%B8%D0%B9%D1%81%D0%BA%D0%B8%D0%B9-%D1%83%D0%BA%D1%80%D0%B0%D0%B8%D0%BD%D1%81%D0%BA%D0%B8%D0%B9/Programme+Learning+Outcomes)**:** PLO 1. Adapt and show initiative and independence in situations that arise in professional activity. PLO 5. Professionally, in full and with creative self-realization to perform tasks in the field of entrepreneurship and trade. PLO 8. Evaluate products, goods, services, as well as processes taking place in business and trade structures, and draw appropriate conclusions for making management decisions. PLO 9 Develop and make decisions aimed at ensuring the efficiency of economic entities in the field of business and trade activities.

**Learning outcomes:**

LO 1.1 Choose business valuation methods and valuation procedures, depending on the features of the valuation object and other specific conditions;

LO 5.1 Analyze the current state of the business, based on the available information;

LO 5.2 Determine prospective economic benefits generated by the business in the interests of owners and other interested parties;

LO 8.1 Apply income approach methods to business valuation;

LO 8.2 Use methods of cost and market approaches to business valuation;

LO 9.1 To justify measures aimed at increasing the value of the business in the interests of its owners and other interested parties;

LO 9.2 Develop proposals for the implementation of management aimed at increasing business value.

**Teaching methods:** verbal, visual, practical (theoretical, analytical, calculation), independent work; discussion, presentation, interactive work in teams.

**Methods of control and the procedure for assessing learning outcomes:**

*Current control* methods are:

– oral or written survey;

– written control;

- verification of tasks for independent work and stages of CGW;

– testing in a virtual educational environment on the MOODLE platform https://dl.kname.edu.ua/course/view.php?id=797, Office 365, Teams;

- problem solving.

Methods of *modular control (by content modules)*:

- testing in a virtual educational environment on the MOODLE, Office 365, Teams platform.

Methods of *final semester control*: carried out in writing, using the MS Teams software product or in a virtual educational environment on the MOODLE, Office 365, Teams platform. The tickets contain two theoretical questions and a practical task.

**Material and technical and information support:**

**Methodical support**

ID of the distance course of the discipline in the virtual educational environment on the MOODLE platform of the KhNUMG named after O.M. Beketov **https://dl.kname.edu.ua/course/view.php?id=797**

**Recommended reading and information resources**

1. Chubka O. M., Fedevich L. S., Kurylo O. B. The cost approach to estimating the value of the enterprise: characteristics of the methods. Economy and society. 2018. No. 19. P. 1198–1203. DOI: https://doi.org/10.32782/2524-0072/2018-19-179.

2. Chut M. A. The concept of value-oriented enterprise management strategy. Problems and prospects of economics and management. 2019. No. 1. P. 114–121. URL: http://ppeu.stu.cn.ua/article/view/176590/176387.

3. I. V. Kryvyovyazyuk, O. V. Burban. The economic essence of the concept of "enterprise value" and determinants of its growth. Economy and the state. 2020. No. 10. P. 99–104. DOI: 10.32702/2306-6806.2020.10.99.

4. Lukach A. M., Stavytskyi O. V. Methods of estimating the market value of the enterprise in the conditions of the modern economic situation. Actual problems of economy and management. 2018. No. 12. P. 1–11. URL: http://ape.fmm.kpi.ua/article/view/130927/126640.

5. National Standard No. 1 General Principles of Valuation of Property and Property Rights. URL: https://zakon.rada.gov.ua/laws/show/1440-2003-%D0%BF#Text.

6. National standard No. 3 Evaluation of integrated property complexes. URL: https://zakon.rada.gov.ua/laws/show/1655-2006-%D0%BF#Text.

7. National standard No. 4 Assessment of property rights of intellectual property. URL: https://www.kmu.gov.ua/npas/93794592.

8. O. V. Brezytska. Modern methodical approaches to estimating the value of an enterprise. Economics, finance, law. 2013. No. 1. P. 3–8.

9. Romanchyshyn V. O., Umantsiv G. V. Transformation of enterprise value in the conditions of the formation of the knowledge economy. Economic Bulletin of the University. 2019. Issue 41. P. 57–67. DOI: https://doi.org/10.31470/2306-546X-2019-41-57-67.

10. Svyatenko S. V., Kulchytska N. S. Business valuation as a tool for managing the cost of a small enterprise. Eastern Europe: Economy, Business and Management 2019. Vol. 6 (23). P. 403-409. URL: http://www.easterneurope-ebm.in.ua/journal/23\_2019/62.pdf.

11. Volgina N.O., Dril N.V., Tararuev Yu.O. Analysis and improvement of approaches to determining the discount rate. A young scientist. 2018. No. 4 (56). P. 161–164. URL: http://molodyvcheny.in.ua/files/journal/2018/4/37.pdf.

12. Zakharkina L. S., Saltykova G. V., Novikov V. M. Theoretical and methodological foundations of a value-oriented approach to business management. Business Inform. 2021. No. 7. C. 169–177. https://doi.org/10.32983/2222-4459-2021-7-169-177.

**Information resources**

1. Digital repository of KhNUMG named after O.M. Beketov. – URL: http://eprints.kname.edu.ua.

2. V. I. Vernadskyi National Library of Ukraine: URL: http:// www.nbuv.gov.ua/.

**Equipment, equipment, software products**

Distance learning platform Moodle, Office 365, Teams.