MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

SUMY NATIONAL AGRARIAN UNIVERSITY

Accounting and taxation chair

«CONFIRMED»

Acting Head of
Accounting and taxation Chair

«19» June 2020
_____/_____ (M. I. Hordiyenko)

CURRICULUM (SYLLABUS)

ADMINISTRATIVE AUDIT

Speciality: 074 «Public management and administration»

Specialization: Administrative Management

Faculty: Economics and Management

2020 – 2021 academic year

Curriculum of ADMINISTRATIVE AUDIT was worked out for the first year master's level students of speciality 074 «Public management and administration», specialization «Administrative Management»

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Curriculum has been approbated on the Accounting and taxation Chair Meeting.

Protocol # 12 from 19.06.2020

Head of Accounting and taxation Chair   **M. I. HORDIYENKO**

Coordinated by:

Guardian of the educational program _____ **O.P. SLAVKOVA**

Dean of the Faculty _____ **N. I. STROCHENKO**

Expert of the Department of Education
Quality, Licensing and Accreditation   *N. Baranik*

Registered in electronic data base   *21.07.2020 р.*

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1. Curriculum description

Indicators	Branch of knowledge, training direction, qualification level	Characteristics of course
Number of credits **3.0**	Branch of knowledge: *"Management and Administrating"*	*Selective*
	speciality 074 «*Public management and administration*», specialization «*Administrative Management*»	
Modules **2**		**Years**
Content modules **2**		**2020-2021**
		Course
Individual scientific research task -		1-мaстер
		Semester
Total quantity, hours **90**		2 (s)
		Lectures
Week classes for full day styding: classes – individual -	Qualification level - Master	30
		Practical classes
		16
		Labs
		-
		Individual work
		22
		Individual assignment
		22
		Forms of Control
		Exam

Note.

Correlation of numbers of classes to individual work is 51,1 / 48,9 (46/44)

2. Aim and Tasks

The purpose of the course 'Administrative Audit' is to introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role other key business functions incontributing to the efficient, effective and ethical management and development of an organisation and its people and systems with the aim to conduct an administrative audit.

The overall aim of the course syllabus is to introduce students firmly in context of administrative audit. This encompasses:

a)   Business structure and management

b)   Environmental analysis and influences

c)   People management issues

The six themes of course might be conflate into four broad areas of the syllabus which are not given specific weightings, indicating that questions on the examination paper could be drawn from any source. The syllabus areas are as follows.

Business organisation structure, governance and management

How the organisation is structured and governed. You will study organisational concepts, the influence of organisational culture and the role of IT and the importance of effective information systems. Ethics, governance and social responsibility are also important here.

Key environmental influences

It is important to understand the macro-economic environment within which a business operates. The PEST framework provides a useful way to analyse direct environmental influences.

Leading and managing individuals and teams

It is important to understand how the management and motivation of staff aligns with wider organisational objectives. This section of the syllabus explores both theoretical and practical aspects of what is generally termed 'people management'.

Recruiting and developing effective employees

The recruitment and development of employees is another important organisational activity. Ensuring that employees develop constructive relationships and work effectively is a way of making sure that they contribute towards organisational objectives.

On successful completion of this paper, candidates should be able to:

a) Understand and be able to conduct an administrative audit;

b) Explain how the organisation is structured, governed and managed by – and on behalf of – its external, connected and internal stakeholders;

c) Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular;

d) Recognise the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organisational aims and objectives;

e) Recruit and develop effective employees, using appropriate methods and procedures, while developing constructive relationships through effective communication and interpersonal skills.

The study of the discipline "Administrative Audit" involves the formation of students with the following competencies:

№	Type of program (targeted) competencies	Code
	Integral	
1	Ability to solve complex problems and problems in the field of management or in the learning process, involving research and / or innovation under uncertain conditions and requirements.	IC 1
	General	
1	Ability to conduct research at the appropriate level	GC 1
2	Ability to generate new ideas (creativity)	GC 6
7	Ability to abstract thinking, analysis and synthesis	GC 7
	Professional (Special)	
1	Ability to select and use management concepts, methods and tools, including in accordance with defined objectives and international standards.	SC 1
2	Ability to analyze and structure the problems of the organization, make effective management decisions and ensure their implementation	SC 9
3	Ability to form an effective system of accounting and control of the enterprise in order to make effective management decisions	SC 15

Module 1.

Know: the scope of administrative audit, how the organisation is structured, governed and managed by – and on behalf of – its external, connected and internal stakeholders.

Be able to: Explain how the organisation is structured, governed and managed by – and on behalf of – its external, connected and internal stakeholders.

Module 2.

Know: the key environmental influences and constraints on how the business operates, how teams and individuals behave and are managed, disciplined and motivated.

Be able to: Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular; Recognise the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organisational aims and objectives; Recruit and develop effective employees, using appropriate methods and procedures, while developing constructive relationships through effective communication and interpersonal skills.

According to educational and professional programs, these results can be formalized and summarized as follows:

№	Program (targeted) learning outcomes	Code
1	Have the skills to make, justify and ensure the implementation of management decisions in unpredictable conditions, taking into account the requirements of applicable law, ethical considerations and social responsibility	PLO 6
2	Provide personal professional development and planning your own time	PLO 11

Program of Discipline
(on probation - Accounting and taxation chair meeting #12, 19/06/2020)

Content module 1. BUSINESS ORGANISATIONAL STRUCTURE, GOVERNANCE AND MANAGEMENT

THEME 1. The meaning of audit. Administrutive Audit. Definition and objective of audit. Concepts of accountability, stewardship and agency. The audit report: independence, materiality and true and fair. The statutory requirement for audit. Administrative audit. Elements of an Assurance Engagement. Three Party Relationship. Underlying Subject Matter. Criteria Evidence. Assurance Report

THEME 2. Business organisational structure, governance and management. Types of organization. Organisational structure. Levels of strategy in the organization. Organisational departments and functions. Centralisation and decentralisation. Committees. Information technology and systems. Influences on organizational culture. What is culture? Organisation culture. Culture and structure. The informal organization. Stakeholder goals and objectives. Ethical considerations. Principles of corporate

governance. Developments in corporate governance. Role of the board. Reporting on corporate governance. Corporate social responsibility. Ethics, law, governance and social responsibility

Content module 2. KEY ENVIRONMENTAL INFLUENCES. LEADING AND MANAGING INDIVIDUALS AND TEAMS. RECRUITING AND DEVELOPING EFFECTIVE EMPLOYEES

THEME 3. The macro-economic environment. The structure and objectives of the economy. Factors which affect the economy The determination of national income. The business cycle. Inflation and its consequences. Unemployment. The objective of economic growth. Government policies for managing the economy. Fiscal policy. Monetary policy. The balance of payments

THEME 4. The business environment. Analysing the environment. The political and legal environment. Employment protection. Health and safety. Data protection and security. Social and demographic trends. Cultural trends. The impact of technology on organizations. Competitive forces. Converting resources: the value chain. Competitive advantage – Porter's generic strategies

THEME 5. Leading and managing people. Individuals, groups and teams. The purpose and process of management. Writers on management. Management and supervision.What is leadership? Leadership skills and styles. Individuals. Groups. Teams. Team member roles. Team development. Building a team. Successful teams.

THEME 6. Motivating individuals and groups. Personal effectiveness and communication. Overview of motivation. Content theories of motivation. Process theories of motivation. Choosing a motivational approach. Rewards and incentives. Pay as a motivator. Personal development plans. Time management. The role of information technology. Coaching, mentoring and counselling. Communication in the workplace. Formal communication processes. Informal communication channels. Barriers to communication. Communication methods.

4. Structure of training discipline

Name of content modules and topics	Number of hours				
	total	also			
		Lectures	PC	IA	IW
1	2	3	4	5	6
Content module 1. Business organisational structure, governance and management					

Module 1. Business organisational structure, governance and management					
Theme 1. The meaning of audit**.** Administrutive Audit	**10**	**4**	**2**	**2**	**2**
Theme 2. Business organisational structure, governance and management	**22**	**8**	**4**	**5**	**5**
Content Module 1 Total	**32**	**12**	**6**	**7**	**7**
Content module 2. Key environmental influences. Leading and managing individuals and teams. Recruiting and developing effective employees					
Module 2. Key environmental influences. Leading and managing individuals and teams. Recruiting and developing effective employees					
Theme 3. The macro-economic environment	**12**	**4**	**2**	**3**	**3**
Theme 4. The business environment	**12**	**4**	**2**	**3**	**3**
Theme 5. Leading and managing people. Individuals, groups and teams	**16**	**6**	**2**	**4**	**4**
Theme 6. Motivating individuals and groups. Personal effectiveness and communication.	**18**	**4**	**4**	**5**	**5**
Content Module 2 Total	**58**	**18**	**10**	**15**	**15**
TOTAL	**90**	**30**	**16**	**22**	**22**

5. Topics and plans of lectures

№	Name of topics	Quantity of hours
1	**Theme 1. The meaning of audit. Administrutive Audit. Plan** 1. Definition and objective of audit 2. Concepts of accountability, stewardship and agency 3. The audit report: independence, materiality and true and fair 4. The statutory requirement for audit 5. Administrative audit	2

2	**Theme 1. The meaning of audit. Administrutive Audit.**
	Plan
	   1. Elements of an Assurance Engagement
	   2. Three Party Relationship
	   3. Underlying Subject Matter
	   4. Criteria
	   5. Evidence
	   6. Assurance Report
		2

3	**Theme 2. Business organisational structure, governance and management.**
	Plan
	   1. Types of organization
	   2. Organisational structure
	   3. Levels of strategy in the organization
		2

4	**Theme 2. Business organisational structure, governance and management.**
	Plan
	   1. Organisational departments and functions
	   2. Centralisation and decentralisation
	   3. Committees
	   4. Information technology and systems
		2

5	**Theme 2. Business organisational structure, governance and management.**
	Plan
	   1. Influences on organizational culture
	   2. What is culture?
	   3. Organisation culture
	   4. Culture and structure
	   5. The informal organisation
	   6. Stakeholder goals and objectives
	   7. Ethical considerations
		2

6	**Theme 2. Business organisational structure, governance and management.**
	Plan
	   1. Principles of corporate governance
	   2. Developments in corporate governance
	   3. Role of the board
	   4. Reporting on corporate governance
	   5. Corporate social responsibility
	   6. Ethics, law, governance and social responsibility
		2

7	**Theme 3. The macro-economic environment**
	Plan
	  3. The structure and objectives of the economy
	  4. Factors which affect the economy
	  5. The determination of national income
	  6. The business cycle
		2

8	**Theme 3. The macro-economic environment**
	Plan
	  1. Inflation and its consequences
	  2. Unemployment
	  3. The objective of economic growth
	  4. Government policies for managing the economy
	  5. Fiscal policy
	  6. Monetary policy
	  7. The balance of payments
		2

9	**Theme 4. The business environment**
	Plan
	  1. Analysing the environment
	  2. The political and legal environment
	  3. Employment protection
	  4. Health and safety
	  5. Data protection and security
		2

10	**Theme 4. The business environment**
	Plan
	  1. Social and demographic trends
	  2. Cultural trends
	  3. The impact of technology on organisations
	  4. Competitive forces
	  5. Converting resources: the value chain
	  6. Competitive advantage – Porter's generic strategies
		2

11	**Theme 5. Leading and managing people. Individuals, groups and teams**
	Plan
	  1. The purpose and process of management
	  2. Writers on management
	  3. Management and supervision
	  4. What is leadership?
	  5. Leadership skills and styles
		2

	Theme 5. Leading and managing people. Individuals, groups and teams	
12	**Theme 5. Leading and managing people. Individuals, groups and teams** **Plan** 1. Individuals 2. Groups 3. Teams **4.** Team member roles	2
13	**Theme 5. Leading and managing people. Individuals, groups and teams** **Plan** 1. Team development 2. Building a team 3. Successful teams	2
14	**Theme 6. Motivating individuals and groups. Personal effectiveness and communication.** **Plan** **1.** Overview of motivation **2.** Content theories of motivation **3.** Process theories of motivation **4.** Choosing a motivational approach **5.** Rewards and incentives	2
15	**Theme 6. Motivating individuals and groups. Personal effectiveness and communication.** **Plan** 1. Pay as a motivator 2. Personal development plans 3. Time management 4. The role of information technology 5. Coaching, mentoring and counselling 6. Personal development plan 7. Communication in the workplace 8. Formal communication processes 9. Informal communication channels 10. Barriers to communication **11.** Communication methods	2
	Total	**30**

6. Topics and plans of practical classes

№	Name of topics	Quantity of hours
1	**Theme 1.** The meaning of audit. Administrutive Audit	2

№	Name of topics	Quantity of hours
2	**Theme 2.** Business organisational structure, governance and management	4
3	**Theme 3.** The macro-economic environment	2
4	**Theme 4.** The business environment	2
5	**Theme 5.** Leading and managing people. Individuals, groups and teams	2
6	**Theme 6.** Motivating individuals and groups. Personal effectiveness and communication.	4
	TOTAL	**16**

7. Topics and plans of individual work

№	Name of topics	Quantity of hours
1	**Theme 1.** The meaning of audit. Administrutive Audit	2
2	**Theme 2.** Business organisational structure, governance and management	5
3	**Theme 3.** The macro-economic environment	3
4	**Theme 4.** The business environment	3
5	**Theme 5.** Leading and managing people. Individuals, groups and teams	4
6	**Theme 6.** Motivating individuals and groups. Personal effectiveness and communication.	5
	TOTAL	**22**

8. Individual tasks

Every student must prepare essay in written form. Topic can be choosen from the list below. Pupils are also allowed to suggest its own topic related to syballus. In the later case the approval of tutor is mandatory.

Topics of Essays

1. Types of organisation and organisation structures

2. Functions and characteristics of management

3. Basic concepts of organisation and management structure

4. Matrix organisation

5. Functional departments in business organisations

6. Functions and characteristics of management: Henri Fayol and Henry Mintzberg

7. Principles of effective organisation and management

9. Methods of Training

1. Teaching Methods:

1.1. Verbal: narrative, explanation, discussion (heuristic and reproductive), lecture, instruction, work with the book (read, transfer, discharge, scheduling, reviewing, summarizing, making tables, graphs, track summaries, etc.).

1.2. Visual: demonstration, illustration, observation.

1.3. Practical: Laboratory method, practical work, exercise, production practices.

2. Methods for studying the nature of the logic of knowledge.

2.1. Analytical (point: decomposition of the whole into parts in order to study their essential features).

2.2. Synthesis (point: with union analysis of selected elements or properties of an object, phenomenon into one).

2.3. Inductive method (core: learning objects or phenomena from the individual to the general.)

2.4. Deductive method (core: learning objects or phenomena from the general to the individual).

3. Methods for studying the nature and level of independent mental activity of students.

3.1. Problem (problem-information)

3.2. Partial search (heuristic)

3.3. Exploratory

3.4. Reproductive (essence: the ability to use learned in practice).

3.5. Explanatory demonstration

4. Active learning methods (for example) - the use of technical training, brainstorming, solving crosswords, competitions, debates, round tables, binary classes, business and role-playing games, talk shows, training, use of problem situations, tours, employment in manufacturing , group study, self-assessment of knowledge, simulation training methods (built to simulate future careers), and controlling the use of educational tests, the use of basic lectures, etc.)

5. Interactive learning technologies (for example) - the use of multimedia technology, interactive whiteboards and spreadsheets, case-study (method of analyzing specific situations), learning dialogue, cooperation of students (cooperative) and others.

10. Methods of Control

1. Rating control a 100-point scale assessment ECTS

2. Conducting interim control during the semester (interim certification)

3. Polycriteria assessment of current student work: (select all that apply)

 - The level of knowledge demonstrated in practical laboratory and seminars;

- Activity during the discussion of issues brought to the class;

 - Results of laboratory work and protection;

 - Rapid test during classroom lessons;

 - Self study topics in general or specific issues;

- Perform analytical and computational tasks;

- Writing papers, essays, reports,

 - Test results;

 - Writing assignments during the tests;

 - Production situations, cases and more.

11. Points

Current assessments and individual work							Subtotal (moduls+IW)	Attestation	Exam	Total
Content Module 1 - 25 points		Content Module 2 - 25 points				IW				
T1	T2	T3	T4	T5	T6					
10	15	6	6	6	7	15	55	15	30	100

Evaluation Scale

Total points	ECTS	National raiting	
		Exams, term paper, practice	credit
90 – 100	A	Excellent	passing
82-89	B	Good	
75-81	C		
69-74	D	Satisfactory	
60-68	E		
35-59	FX	Unsatisfactory	Not passing, but can have second attemp
1-34	F	Poor	Not passind, need add training

12. Methodical support, guidelines and recommendations

1. ADMINISTRATIVE AUDIT. Course Book for students of faculty Economics and Management, Branch of knowledge "Management and Administrating" Speciality: 281 "Public Management and Administration" Educational program "Administrative Management" / Sumy, 2018, 195 p.

2. https://cdn.snau.edu.ua/moodle/course/view.php?id=3043

13. Literature

Main

1. **Samuel C. Certo, S. Trevis Certo (2015)** *Modern Management: Concepts and Skills* 14th Edition. London: Pearson 576 pages ISBN-10: 0133859819 ISBN-13: 978-0133859812

2. **Charles Handy (1991)** *The Age of Unreason* Harvard Business Review Press 288 pages ISBN-10: 0875843018 ISBN-13: 978-0875843018

3. **Sun Tzu (2014)** *The Art of War: Illustrated Edition* Fall River; Ill edition (September 2, 2014) 272 pages ISBN-10: 1454911867 ISBN-13: 978-1454911869

4. **Scott Adams (2003)** *Dilbert and the Way of the Weasel: A Guide to Outwitting Your Boss, Your Coworkers, and the Other Pants-Wearing Ferrets in Your Life* HarperBusiness; 1 Reprint edition (October 21, 2003) ISBN-10: 006052149X ISBN-13: 978-0060521493

Additional

1. Warren G. Bennis (1989) *On Becoming a Leader* Basic Books

2. Harvey B. Mackay (2005) *Swim with the Sharks without Being Eaten Alive* Harper Business

3. Seth Godin (2003) *Purple Cow: Transform Your Business by being Remarkable* **Portfolio Hardcover**

4. Michael Watkins (2013) *The First 90 Days: Critical Success Strategies* **Harvard Business Review Press**

5. David Allen (2002) *Getting Things Done: The Art of Stress-Free Productivity* Penguin Books

6. Arbinger Institute (2002) *Leadership and Self Deception* Berrett-Koehler Publishers

7. Joan Magretta (2002) *What Management Is* Free Press

8. Alfred Sloan Jr. (1963) *My Years with General Motors* Crown Business,

9. **Alfred D. Chandler (1962)** Strategy and Structure: Chapters in the History of the Industrial Enterprise MIT Press

10.**Frederick Winslow Taylor (1911)** *The Principles of Scientific Management* (Cosimo Classics, first printing 1911)

11.**W. Chan Kim and Renee Mauborgne (2005)** *Blue Ocean Strategy* **(Harvard Business Press, 2005)**

12.**Brian Tracy (2004)** *Focal Point* **(American Management Association, 2004)**

13.**Kenneth Blanchard and Spencer Johnson (1981)** *The One Minute Manager* **(William Morrow, 1981)**

14.**R. L. Wing (1991)** *The Art of Strategy* **(W.W. Norton and Company, 1991)**

15.**Warren Buffett and Lawrence A. Cunningham (2001)** *The Essays of Warren Buffett* **(Cardozo Law Review, 2001)**

16.**Alexander Osterwalder and Yves Pigneur (2009)** *Business Model Generation* **(self published in 2009)**

17.**L. David Marquet (2013)** *Turn The Ship Around* **(Portfolio, 2013)**

18.**Peter Drucker (2006)** *The Effective Executive* **(Harper Business, 2006)**

19.**Edward De Bono (1999)** *Six Thinking Hats: An Essential Approach to Business Management* (Revised and Updated) **(Back Bay Books, 1999)**

20.**Patrick Lencioni (2002)** *The Five Dysfunctions of a Team* **(Jossey-Bass, 2002)**

21. **Jeffrey Pfeffer and Robert Sutton (1999)** *The Knowing-Doing Gap: How Smart Companies Turn Knowledge into Action* **(Harvard Business School Press, 1999)**

22.**Marcus Buckingham and Donald O Clifton (2001)** *Now, Discover Your Strengths* **(Free Press, 2001)**

Another sources

Ace The Case http://www.acethecase.com/
A.T. Kearney http://www.atkearney.com/
Alliance Consulting http://www.alliance-consulting.com/
The Alexander Group http://www.alexanderconsulting.com/
Accenture http://www.accenture.com/
Bain & Company http://www.bain.com
Booz-Allen & Hamilton   http://www.bah.com/
Boston Consulting Group   http://www.bcg.com
Deloitte Consulting   http://www.deloitte.com/
DiamondCluster International   http://www.diamondcluster.com/
Dove Consulting   http://www.consultdove.com/
Ernst & Young   http://www.ey.com/
IBM Global Services   www.ibm.com
Infosys Consulting   www.infosysconsulting.com

Tata Consultancy Services   http://www.tcs.com

McKinsey and Company   http://www.mckinsey.com/

Mercer Management Consulting   http://www.mercermc.com/

PricewaterhouseCoopers   http://www.pwcglobal.com/

Roland Berger and Company   www.rolandberger.com/

Scient Corporation   http://www.scient.com/

Scott, Madden & Associates   http://www.scottmadden.com/

Sense Corporation   http://www.sensecorp.com/

The Monitor Group   http://www.monitor.com

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ADMINISTRATIVE AUDIT

CURRICULUM

For students of faculty Economics and Management, Branch of knowledge "Management and Administrating", speciality 074 «Public management and administration», specialization «Administrative Management»