

## **ANNOTATION OF THE COURSE "AUDIT OF ADMINISTRATIVE ACTIVITY"**

**Educational programs:** for all specialties of the faculty

**Cycle:** general professional and practical training

**Status:** selective training

**Year of enrollment:** 2021-2022 academic year, 2<sup>nd</sup> semester

**The purpose of the discipline** - to train highly qualified responsible personnel for public authorities and local governments, able to perform management functions creatively, effectively and efficiently, analytically assess the efficiency and effectiveness of the administrative activities based on the global and European standards.

**Tasks of the discipline:**

- formation of students' knowledge system on the basics of theory and practice of administrative audit;

- mastering specific skills and abilities to analyze the activities of government authorities, the process of their reform and on the basis of innovative approaches to identify ways to improve the efficiency of mechanisms and technologies of the public administration on the basis of the democratic governance;

- improving analytical skills; development and implementation of specific measures to assess the effectiveness and efficiency of the audit of the administrative activities.

As a result of studying the discipline, the applicant should **know:**

- areas of application of the audit of the administrative activities

- theory, methodology and history of research on the audit of the administrative activities;

- practices of the international experience and general direction and tendencies of formation of a new form of control in Ukraine;

- basics of the legislative and information support of the administrative audit.

**abilities:**

- to introduce scientifically substantiated approaches to assessing the efficiency and effectiveness of the administrative activities, taking into account the features of specific management areas;

- to determine the effectiveness and efficiency of the existing forms and methods of the public administration on the basis of the algorithm of research on the audit of the administrative activities;

- as a member of a group of specialists or individually provide advice to the public authorities and local governments, provide expert and analytical support for their activities;

**Course content:**

1. Basic INTOSAI documents in the field of the public finance audit.

2. Regulations of the audit of the administrative activities in Ukraine and in the world.

3. Audit of cost-effectiveness of the management and resource efficiency.

4. Audit of the effectiveness of the administrative activities.

5. Generalization and implementation of the results of the audit of the administrative activities.

**Teaching Staff:**

**Lecturer:** D.Sc. (Econ.), Professor of Accounting and Taxation Department Alvina Oriekhova.

**Teacher of practical classes:** D.Sc. (Econ.), Professor of Accounting and Taxation Department Alvina Oriekhova.

**Duration:** 5 ECTS credits, 15 weeks, 4 hours per week

**Assessment:** current assessment - 2 modular controls; current control - test.