

Ministry of Education and Science of Ukraine
V. N. Karazin Kharkiv National University

MASTER'S QUALIFICATION WORK

Methodical instructions
for preparation and defense for applicants of the second (master's) level
of higher education in the specialty 072 "Finance, banking, insurance
and stock market" of the educational program "Public finance" in the field
of knowledge 07 "Management and administration"

Electronic resource

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M 38 **Master's** qualification work : methodical instructions for preparation and defense for applicants of the second (master's) level of higher education in the specialty 072 "Finance, banking, insurance and stock market" of the educational program "Public finance" in the field of knowledge 07 "Management and administration" [Electronic resource] / compilers T. V. Stetsenko, O. V. Hluschenko, A. V. Khmelkov, D. M. Zagorska, O. Y. Diachek. – Kharkiv : V. N. Karazin KhNU, 2025. – (PDF 57 p.)

The methodical instructions define and cover in detail all stages of the process of preparing and defending a master's thesis, starting with the choice of a thesis, the appointment of a scientific supervisor, the execution and registration of the thesis itself and the procedure for defending it in the attestation commission, and give relevant recommendations.

The methodical instructions are based on the requirements of the regulatory acts of the V.N. Karazin Kharkiv National University and the Ministry of Education and Science of Ukraine.

Intended for foreign students of the specialty 072 "Finance, banking, insurance and stock market" of the educational program "Public finance", teachers and scientific supervisors of qualification works of higher education applicants.

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INTRODUCTION

Qualification thesis is an independently performed work that is close to scientific research and characterises the student's ability to independently formulate and propose solutions to a scientific problem.

The qualification thesis is the final stage of the educational and scientific training of students at the Department of Finance, Banking and Insurance of Karazin Kharkiv National University. It should demonstrate the maturity of the graduate as a specialist, reveal general scientific and specialised training, the ability to think dialectically and creatively apply the knowledge gained to solving specific scientific and industrial problems. The qualification thesis is designed to show how well the student has the ability to analyse, generalise, draw correct conclusions from research results and work with literature.

The purpose of the qualification thesis:

- systematisation and deepening of theoretical and practical knowledge in the chosen speciality, their application in solving specific practical problems;
- acquisition of skills of independent creative work;
- mastering the methodology of research, generalisation and logical presentation of material.

In the qualification thesis, the student must demonstrate:

- strong theoretical knowledge of the chosen topic and the ability to independently present theoretical material;
- the ability to study and summarise literary sources, solve practical problems, draw conclusions and suggestions;
- skills of analysis and calculations, experimentation and knowledge of modern computing technology;
- ability to competently apply methods of assessing the economic and social efficiency of proposed measures.

The general requirements for qualification thesis are:

- target orientation;
- clarity of construction;
- logical sequence of presentation of the material;
- depth of research and completeness of coverage of issues;
- convincing arguments;
- brevity and accuracy of wording;
- specificity of the presentation of the results of the work;
- evidence of conclusions and validity of recommendations;
- competent formatting.

SECTION 1. GENERAL PROVISIONS

1.1. Stages of preparation, execution and defence of master's thesis

The process of preparing and completing a master's thesis includes several stages:

I. Preparation for the qualification research:

- selection of the topic and its approval by the department;
- drawing up a plan of qualification thesis;
- drawing up a calendar plan for the thesis;
- collection of materials, compilation of bibliography, analysis and synthesis of the collected material.

II. Completion of the qualification thesis:

- written presentation of the research results;
- corrections and literary processing of the manuscript;
- checking the text by the supervisor;
- preparation of the qualification thesis and annexes. Binding of the work in a hard cover;
- external review of the qualification thesis;
- preparation of the supervisor's feedback on the qualification thesis;
- submission of the qualification thesis to the department for verification of borrowings from other documents;
- preparation of the student for the defence;
- preliminary defence at the department meeting.

III. Procedure for defending a qualification thesis at the Examination Commission for the Certification of Higher Education Applicants for a Master's Degree

- student's speech;
- student's answers to the questions of the members of the examination committee and those present on the issues raised in the master's qualification work;
- publication by the chairperson of the defence in the Examination Committee of the supervisor's feedback and external review of the completed qualification thesis;
- student's response to the comments and suggestions noted in the above documents;
- the student's closing remarks (optional).

The student and the supervisor:

- clarifies the range of issues to be studied;
- draws up a research plan and a timetable for the entire period, indicating the order of completion of individual stages;
- systematically works on the literature;

- collects and analyses primary material;
- keeps in touch with the supervisor on a regular basis;
- reports on the progress of the work and receives the necessary information.

The student - the author of the qualification thesis - is responsible for the accuracy of the information, grammatical, stylistic, editorial components and the validity of the decisions made in the qualification thesis.

The direct and systematic supervision of the student's work is assigned to the supervisor.

Only the most qualified and experienced specialists with the academic title of PhD or DSc can be appointed as a student's supervisor on the recommendation of the department:

- employees of the Department of Finance, Banking and Insurance;
- the most experienced employees of the Faculty of Economics of the University or other universities;
- highly qualified specialists of financial and credit institutions, enterprises and organisations.

The supervisor of the qualification thesis monitors the student's work on the preparation of the qualification thesis, as well as the student's compliance with the deadlines for completing its main sections.

The student should bear in mind that the supervisor of the qualification work is neither a co-author nor an editor of the qualification thesis, and therefore should not correct all theoretical, methodological, stylistic and other errors in the qualification thesis.

Tasks for the master's qualification thesis

In accordance with the chosen topic, the supervisor gives the student a task for the qualification thesis (see Appendix B), which indicates the issues that need to be studied at the enterprise, in the institution at the place of practice and the factual materials that need to be collected. The assignment defines the main issues of the qualification thesis content, a list of graphic material (illustrations, graphs, tables, diagrams to be submitted for defence), and sets out a timetable for the qualification thesis (differentiated deadlines for individual sections, paragraphs, etc.).

SECTION 2. RECOMMENDATIONS FOR THE PREPARATION OF MASTER'S THESIS

2.1. Organisation and planning of the qualification thesis

The master's qualification thesis, like any scientific research, is performed in the following logically interrelated sequence:

- selection of the topic, its specification and coordination with the supervisor;
- selection of literature and its critical review;
- acquaintance with the history and current state of the problem under study;
- collection, selection and study of information on the research topic;
- hypothesis development;
- determining the research methodology;
- drawing up a working plan of presentation;
- expansion, supplementation of data, their clarification and specification;
- presentation of research materials and results;
- performing calculations, including with the use of computer processing;
- formulation of conclusions and proposals;
- consultations with the supervisor on each section and subsection of the thesis;
- elimination of comments provided by the supervisor and consideration of constructive suggestions for improving the content of the work;
- preliminary preparation of the thesis and its submission for review to a specialist of appropriate qualification;
- elimination of comments and deficiencies and finalisation of the qualification thesis;
- implementation of the research results and collection of the necessary documents in this regard (implementation act or certificate of practical significance of the work);
- external review of the qualification thesis and preparation of the supervisor's feedback;
- writing a speech and preparing illustrative material (for example, tables and graphs for a public presentation), presentation materials when using multimedia equipment during the defence;
- submission of the qualification work to the department for preliminary review and checking for plagiarism;
- defence of the qualification thesis.

2.2. Choosing the topic of the qualification thesis.

By choosing a topic, the student also assumes the obligation to fully disclose it. A qualification thesis in which the topic is not disclosed is considered incomplete and is not allowed to be defended. It is not allowed for two students of the same group to choose the same topic.

Approval of the topic of the qualification thesis

The topic of the qualification thesis is assigned to the master's student at a meeting of the Department, where the title of the topic can be specified. It is based on the free choice of the topic in accordance with the student's scientific interests and personal inclinations, as well as his/her practical work experience.

Supervisors of qualification theses are appointed by the Head of the Department in accordance with the scientific direction and nature of the specialisation of each teacher. Consultations on certain issues (for example, mathematical methods of analysis, foreign language) may be provided by specialists of specialised departments of the university, if necessary.

By the order of the Rector of Karazin Kharkiv National University, the topics of master's qualification theses are approved for students individually with the simultaneous appointment of a supervisor.

2.3. Drawing up a plan for a master's qualification thesis

Work on a master's thesis begins with drawing up an outline. It is a kind of visual scheme of the research that is about to begin, i.e. a list of sections drawn up in a certain order and a detailed list of questions that should be covered in the work and are linked by the internal logic of scientific research on the topic.

The student, who reflects the logic of scientific research in the plan, starts from general scientific and special research methods:

- ascent from the abstract to the concrete;
- analysis of the general, the particular, the individual;
- study of the essence of phenomena and forms of their manifestation, etc.

Therefore, the preliminary drafting of the plan by the student takes place in the following major blocks:

- sections of the work are named, then their subsections, paragraphs and subparagraphs;
- the essence and content of the phenomena are studied;
- analyses the forms and mechanisms of their implementation;
- suggest ways to improve, optimise, etc.

The plan should be flexible so that new possible aspects identified in the process of preparing the text can be included.

2.4. Selection and study of literary sources and regulations on the research topic

The qualification thesis is performed on the basis of an in-depth study of literary sources. The selection and study of literature for the qualification thesis is one of the important stages of the student's work.

To complete the qualification thesis, the student must use:

- 1) *regulatory legal acts relevant to the research topic*;

- 2) *monographs of domestic and foreign authors;*
- 3) *scientific articles.* Articles from journals indexed in the leading scientific and metric databases Scopus and/or Web of Science are best suited for this purpose;
- 4) *materials of scientific conferences, etc.*

2.5. Collection and analysis of statistical material

In order to write a qualification thesis, it is necessary to use statistical data relevant to the topic of the qualification thesis at the macro- and microeconomic level.

1. *Particular attention should be paid to the collection of statistical data relevant to the topic of the study at the macroeconomic level (nationally or globally).* These data can be found in various statistical compilations, monographs, textbooks, manuals, periodicals, on the Internet on the official websites of government agencies, international organisations, etc. The study requires data for a number of years to be able to trace their changes in dynamics, the impact of various factors on them and to use various methods (economic and mathematical, statistical, economic and financial analysis, etc.) to process them and obtain certain research results. It is advisable to use planned and actual indicators.

2. *The statistical material at the microeconomic level is selected by the higher education student during the undergraduate practice that precedes the writing of the qualification thesis.* The successful collection of this material (relating to the practice of a particular enterprise or organisation) largely depends on how clearly the student understands the direction of work and what data needs to be obtained.

Statistical material of financial and credit institutions and enterprises, phenomena and processes should be presented in dynamics for a number of periods (**at least 3-5 years**). It should be systematised and summarised in the form of tables, graphs, charts, and diagrams. Figures and facts should correctly and objectively reflect the actual state of the problem under study.

When processing practical materials, modern methods of economic and mathematical analysis (dynamic series of groups, groupings, averages and indicators of variation, correlation analysis, etc.) and computer technology should be used to identify patterns and draw scientifically sound conclusions.

The author is responsible for the correctness and veracity of the statistical data presented in the thesis.

SECTION 3. METHODOLOGY OF WORK ON THE MANUSCRIPT OF THE QUALIFICATION THESIS

3.1. General requirements for the qualification thesis

Based on the study of special literature on the research topic and the collected statistical material, having determined his position on the topic, the student can begin to write a qualification thesis, based on a previously developed plan.

The qualification thesis should present the content and results of the research in a concise, logical and reasoned manner, avoiding generalities, unsubstantiated statements, and tautology. You should not be afraid of critical perception of other people's thoughts and ideas. Using the accumulated knowledge, you should try to find your own ways of scientific research.

Clearly define **the purpose of the qualification thesis** and do not overload it with unnecessary material.

And always remember that *the illustrations and factual material (diagrams, graphs, figures, tables) presented in the qualification thesis should be accompanied by a description of the facts, trends, and patterns reflected in them.*

All the main provisions of the qualification thesis must be supported by evidence, either by figures and facts established by you or by references to sources where this evidence is given. Such materials may be provided in the Annexes.

3.2. Structure of a qualification thesis

The structure of a qualification thesis is the sequence of its main parts. Traditionally, the following structure of this scientific research has developed:

1. Title page.
2. Abstract.
3. Table of contents.
4. Introduction.
5. The first (theoretical) chapter.
6. Second (analytical) chapter.
7. Third (applied, project) section.
8. Conclusion.
9. References.
10. Annexes.

The assignment for the qualification thesis, the supervisor's feedback and the disc on which the written text of the qualification thesis is attached to the work but not stitched.

All components of the qualification thesis must be logically interconnected, complement and deepen each other.

3.2.1. Title page

The title page is the first page of the qualification work.

A sample of the title page of a master's thesis is provided in Annex A.

3.2.2. Assignment for the master's thesis

The assignment for the qualification thesis is a document that determines the deadline for submission of the completed work by the student, the initial data and the list of questions to be developed. **The assignment form must comply with the form given in Annex B**, contain the signatures of the supervisor and the student, and is issued to the student by the supervisor after the student has chosen and approved the topic of the qualification thesis. The assignment is approved by the head of the department.

3.2.3. Table of contents

The table of contents briefly presents all the most important semantic components of the qualification thesis, the main sections with various subsections. The table of contents contains all the titles of the work and the pages from which they begin. The table of contents includes the introduction, all the headings of the main part of the work, the conclusion, the list of references, and the appendices.

The headings of the table of contents should exactly repeat the headings in the text. They cannot be abbreviated or given in a different wording, sequence and subordination compared to the headings in the text.

The title of the entire topic of the thesis and each of its sections must not be the same. The same requirement applies to the sections, subsections, paragraphs and subparagraphs of the paper. Their wording must meet the following requirements: specificity, absence of ambiguity, and brevity.

3.2.4. Introduction

The structure of the introduction of the qualification thesis should look like this:

- relevance of the research;
- the purpose and main tasks of the master's thesis;
- subject and object of research;
- methods of scientific research;
- information base of the research;
- scientific novelty of the research results submitted for defence;
- practical significance of the results of the qualification thesis
- structure of the qualification thesis.

Justification of the research topic choice

The justification of the choice of research topic (the connection of the qualification thesis topic with modern research in the relevant field of knowledge through critical analysis with the definition of the essence of the scientific problem or task) is a mandatory requirement for any scientific work, so it is quite clear that its introduction should begin with the justification of the chosen topic.

We recommend the following sequence for presenting this part of the introduction:

1. Formulation of the essence of the problem situation.

2. After that, it is necessary **to assess the degree of study of the problem** under investigation, indicate which aspects of this problem have been theoretically and practically resolved, and which are debatable, covered in different ways in the scientific literature.

Subject and object of scientific research

The object is a social, financial, technical, or economic process or phenomenon in the activities of a financial institution or enterprise that generates a problem situation and is selected for study.

The subject of research details a specific problem within the object of research and is a part of it in a certain aspect of consideration.

Thus, the object and subject of research, as categories of the scientific process, are related to each other as general and particular.

Example.

The object of research is the system of financial relations that arise between business entities and the state in the process of taxation of corporate profits.

The subject of the study is the corporate income tax and its impact on the investment activity of enterprises.

Purpose and objectives of scientific research

The purpose of a qualification thesis is the result that a scientific research is aimed at achieving. The purpose of any scientific work is to identify new facts, conclusions, recommendations, patterns, or to clarify previously known but insufficiently researched facts.

The purpose of the research should be related to the topic of the qualification work.

When formulating the purpose, it is not recommended to use the words: ‘study’, “research”, “analysis”, “evaluation”, as they indicate a means of achieving the goal, not the goal of the study itself.

The purpose of the qualification thesis is stated in one sentence, it should be concise, indicate the desired end result, and not detail the stages of its achievement.

The latter is specified in the tasks of the qualification work, revealing which the student demonstrates the way to achieve the goal.

It is possible to obtain the planned results and gradually achieve the purpose by detailing it with the help of a systematic plan (programme) of targeted actions - research objectives.

The research objectives are formulated in two ways: the first - in the form of independently completed research stages; the second - as a consistent solution to individual problems of scientific and practical research in relation to the general problem of the entire qualification work. In addition, tasks can be both theoretical and applied.

The wording of the objectives of the qualification thesis should begin with the words: 'research', "identify", "study", "analyse", "generalise", "systematise", "substantiate", "develop", "establish", "reveal", "define", "develop", "predict", etc.), i.e. the tasks indicate how to achieve the goal. The tasks should be formulated and specified very carefully, since the description of their solution is the content of the subsections of each section of the qualification thesis. The solution of the tasks is briefly stated in the conclusions to the relevant sections, and the achievement of the purpose in the general conclusions of the master's thesis.

Example.

The purpose of the thesis is to develop theoretical provisions and practical recommendations for improving the economic and organisational mechanism of enterprise taxation, considering the achievements of economic science and world experience in tax optimisation.

To achieve the purpose of the study, the following **objectives** were identified:

- 1) to summarise the essence of the economic and organisational mechanism of enterprise taxation;
- 2) to analyse the taxation system and identify the taxes that have the most significant impact on the economic activity of business entities;
- 3) to summarise foreign experience of functioning of the economic and organisational mechanism of enterprise taxation;
- 4) to study the economic and organisational mechanism of taxation and to form a system of indicators for assessing the tax burden on an enterprise;
- 5) to develop the main directions of improvement of the economic and organisational mechanism of taxation of enterprises on the basis of planning and forecasting of tax payments.

The development of a research hypothesis is a reasonable scientific assumption about possible ways to solve or improve (modernise) the research problem based on the analysis of the current state of the problem according to the data of domestic and foreign scientific and technical literature, patent search and experience of enterprises, institutions and leading firms in the financial and credit sector.

The definition of the research hypothesis is the result of a deep comprehension of the theoretical foundations of the scientific problem and practical analysis of the research object. It should be noted that the development of a hypothesis takes place in three stages:

- accumulation of factual material and making assumptions based on it;
- formulation of the hypothesis, i.e. derivation of consequences from the assumption made, development of an acceptable theory on its basis

➤ verification of the results obtained in practice and refinement of the hypothesis based on it.

Research methods

The scientific research methods used are listed and it is noted in detail what exactly was studied by each method; the choice of methods that ensure the reliability of the results and conclusions obtained is justified).

The tasks set in the qualification thesis should be solved using the following methods:

- general scientific methods: analogy, system analysis, formalisation;
- methods of logical abstraction: analysis and synthesis, induction and deduction;
- economic and mathematical methods: factor analysis, system and structural analysis;
- methods of economic and statistical analysis: tabular, graphical, grouping, classification;
- marketing methods: SWOT analysis, matrix analysis, observation, survey;
- methods of expert diagnostics: ranking, comparison, evaluation.
- modelling methods: mathematical, economic, organisational and economic.

Example.

Research methods. To solve the tasks set in the thesis, the author used general scientific and special methods of cognition. In the course of studying the historical aspects of the corporate profit tax functioning, the method of scientific abstraction was used; to study the role and essence of the corporate profit tax, the methods of qualitative analysis and synthesis, induction and deduction were used; to characterize the structure and dynamics of financial relations between economic entities and the State in the process of collecting the corporate profit tax, the methods of quantitative analysis of economic indicators (observation, comparison, grouping, structuring and generalisation) were used; to study the impact of taxation of profits.

Information base of the research

The information base of the research should not duplicate the list of references. In this part of the introduction, the student must give a general description of the main sources of information used in the process of writing the qualification work (official, statistical, scientific, literary, bibliographic, etc.).

Example.

The information base of the thesis is the legislative and regulatory acts governing tax and investment processes in Ukraine; monographic studies and scientific publications of domestic and foreign economists; statistical materials and results of one-time statistical observations of the State Statistics Committee of Ukraine; reporting and operational data of the State Fiscal Service of Ukraine, the Ministry of Finance of Ukraine, the National Bank of Ukraine; analytical reports, survey results conducted by international financial institutions.

Scientific novelty

Scientific novelty of the results obtained: the main scientific provisions submitted for defence are presented in a reasoned, brief and clear manner, indicating the difference between the results obtained and those known earlier.

In no case should a scientific statement be presented in the form of an abstract, when it is simply stated that the paper has done this and that, but no novelty can be found in the essence of the written text.

When formulating the points of scientific novelty, it is recommended to use the following expressions: *‘determined...’, ‘developed...’, ‘substantiated...’, ‘improved...’, ‘established...’, ‘evaluated...’, ‘formulated...’, ‘made a forecast...’, ‘created...’, ‘verified...’*.

Example.

Scientific novelty of the thesis. The most significant scientific results of the master's research, which are marked by novelty, are as follows:

- the system of indicators for assessing the effectiveness of the economic and organisational mechanism of enterprise taxation has been improved by supplementing it with general, intermediate, and estimated tax burden coefficients;
- methodological approaches to reducing the ‘tax wedge’ between the issue and loan methods of financing business entities by taxing interest income at a lower income tax rate have been determined.
- approaches to the calculation of tax depreciation have been improved by combining the residual value method (in the first year of operation of an object) with the straight-line method (in subsequent years), as well as by introducing a range of useful lives of depreciated property.
- the author substantiates the need to introduce an investment tax credit in Ukraine, in particular, proves that its rate should be determined by the rate of depreciation deductions per unit of investment; profitability of the investment project; and the tax rate the rate of income tax.

Practical significance of the results of the master's qualification thesis

In a qualification thesis that is theoretical in nature, this part provides information on the scientific use of research results or recommendations for their use, and in a qualification thesis with applied significance, the results of practical application of the results obtained or recommendations for their use are highlighted.

Example.

The practical significance of the results of the thesis is to substantiate recommendations for improving the mechanism of corporate income taxation to stimulate investment activity.

List of structural parts of the qualification thesis

The introduction should end with a **list of structural parts**, an indication of the length of the text, the number of tables and figures, the number of sources used and annexes.

Example

Structure and scope of a master's thesis. The master's thesis consists of an introduction, three chapters, conclusions, a list of 110 references on 7 pages and 6 annexes on 8 pages, contains 5 figures on 4 pages and 6 tables on 7 pages. The total volume of the thesis is 110 pages. The main content of the thesis is set out on 90 pages.

3.2.5. Sections of the main part of the qualification thesis

A logical connection between the chapters and the consistent development of the main topic throughout the work is mandatory for the qualification thesis.

The main body of the qualification thesis consists of three sections.

The first section

The first section is theoretical in nature. It is based on the study of the works of domestic and foreign authors:

- defines the essence and socio-economic content of the subject of study;
- formulates the principles, basic, initial provisions of the subject of research, its functions and place in the general object of research, in a particular aspect of consideration;
- provides a comparative analysis of various economic theories and concepts relevant to the topic of the qualification work;
- analyses the causes and factors that influence and change the subject of research.
- the subject of research is classified as an integral system, i.e. its components and structure are determined.

The second section

The second section is analytical in nature. It provides an in-depth analysis of the components of the subject matter (classified in the first chapter), using various research methods, including economic and mathematical ones. The use of computer technology is recommended.

The database for the analysis should be statistical materials related to the practice of financial and credit work of a particular enterprise or organisation for several years (which the student has selected during the pre-qualification practice).

When writing this section, the student is not limited to stating facts, but identifies development trends, reveals shortcomings and the reasons that caused them, and outlines ways to eliminate them. This section should serve as an economic justification for the conclusions and proposals that the student will come to in the course of the qualification thesis.

The third section

The third section can be structured in two ways.

1. It can be of a prospective nature. In it, the student develops ways to improve the subject of research, gives suggestions and recommendations for improving the efficiency of the use of financial and credit technologies. The basis for the development of specific recommendations is the analysis of the problem under study

in the second chapter, as well as the available progressive domestic and foreign experience.

2. It may be devoted to the continuation of the analysis and research of the practice of the enterprise or organisation. In this case, conclusions and suggestions should be given in the final part.

3.2.6. Conclusion

The qualification thesis ends with the final part, which is called the conclusion. It takes the form of a synthesis of the scientific information accumulated in the main body. This synthesis is a consistent, logically coherent presentation of the results obtained and their correlation with the overall purpose and specific objectives set and formulated in the introduction. It is here that the 'derived' knowledge, which is new in relation to the initial knowledge, is contained. It is this knowledge that is presented for discussion and evaluation by the scientific community in the process of public defence of the qualification thesis.

This inferential knowledge should contain the new, essential knowledge that constitutes the final results of the research, which are presented in the form of a number of numbered paragraphs. Their sequence is determined by the logic of the research. This includes not only its scientific novelty and theoretical significance, but also the practical value derived from the final results.

Thus, it can be argued that the final part of the qualification thesis is not a simple list of the results of the research, but their final synthesis, i.e. the formulation of the new things that the author has introduced into the study and solution of the problem.

3.2.7. References

The conclusion is followed by a references list.

Firstly, this list is an indication of sources on the research topic for those who will read the qualification thesis. Secondly, it allows you to judge the author's scientific culture, the depth of his/her insight into the topic and the ethical position of his/her position in relation to the authors of the sources used.

Each source included in such a list must be reflected in the research manuscript, as well as each name of a researcher mentioned in the text of the qualification thesis, an information source must be accompanied by a link to the corresponding source in the list. If the author makes reference to any borrowed facts or quotes the works of other authors, he or she must indicate in the reference where the materials are taken from.

3.2.8. Annexes

Auxiliary or additional materials that are inappropriate for use in the main body of the paper are placed in annexes. **The content of annexes** can be very diverse.

For example, these may include statistical data, copies of authentic documents, extracts from reporting materials, production plans, etc.

They can be **in the form** of text, large tables, graphs, etc. A particularly valuable annex is the acts of implementation of the developed measures, accompanied by the calculation of economic efficiency (examples of the act on the implementation of the results and the certificate of practical significance of the qualification thesis).

All annexes should be referenced in the text of the qualification thesis.

3.2.9. Abstract

The abstract is intended for the first brief introduction to the qualification thesis. It summarises the content of the entire qualification thesis and states the main problems that were solved by the author in the text of the qualification thesis. **The abstract must be at least 1800 characters in length** (requirement for English-language text).

The abstract must be presented in two languages: the language in which the qualification work is written (Ukrainian) and a foreign language spoken by the student. The abstract written in a foreign language is checked by a teacher of the Department of Business Foreign Language. If the translation of the abstract is correct, the teacher of the department signs it.

The abstract is formatted as follows. The heading is the word 'ABSTRACT' in the middle of the line, without a period at the end.

The abstract of the qualification thesis must contain:

1) The initial data of the qualification thesis.

Skipping the line after the word 'ABSTRACT', the initial data of the qualification thesis (author, topic, place and year of defence) in nominal form are indicated in a paragraph indent.

2) The text of the abstract.

The text of the abstract must reflect: the rationale for choosing the research topic; a brief description of the main provisions of the qualification thesis; theoretical and practical results, recommendations on the possibility of their use.

3) Keywords.

The keywords necessary to reveal the essence of the work are formed on the basis of the text of the work and placed at the end of the abstract. The number of keywords or phrases is limited: from 5 to 15 words are allowed, in the nominative case in a line separated by commas.

An example of an abstract is given in Annex C.

3.3. Formatting of the qualification thesis

3.3.1 General rules of formatting

The qualification thesis must be written in English.

The qualification thesis should be written on A4 (210x297 mm) sheets. It is allowed to use the AZ format (297x420 mm) when it is necessary for the design of illustrative material. The master's thesis must be printed on a computer on one side of an A4 sheet, using the Microsoft Word text editor.

When printing on a computer, the following fonts are used:

- Times New Roman Sug font size (character size) - 14;
- one and a half (1.5) line spacing.

The text of the thesis should be printed with the following margins: left - 30 mm, right - 15 mm, bottom and top - 20 mm.

The paragraph indentation should be the same throughout the text of the paper and should be five characters (1.25 cm). There is no paragraph indentation in lines with centre alignment and in tables.

The volume of the main text of the thesis is calculated in author's sheets.

One author's sheet is equal to 40 thousand printed characters, including numbers, punctuation marks, spaces between words, which is about 24 pages of printed text when preparing the work with the help of computer equipment using the Word text editor: font - Times New Roman, font size - 14 pt.

The volume of the main text of the master's qualification thesis should be at least 3 author's sheets and no more than 4 author's sheets.

The main body of the qualification thesis **does not include**: annexes, references, tables and figures that completely occupy the page space. However, all pages of these elements of the qualification thesis are subject to continuous numbering.

The approximate number of pages of the qualification thesis structural parts is given in Table 3.1.

The references of the master's thesis should include at least 100 literary sources.

Table 3.1

Approximate number of pages of the structural parts of the qualification thesis

Structure of the thesis	Approximate volume, pp.
Title page	1
Abstract	2
Table of contents	1-2
Introduction	3-7
Chapter 1. Theoretical part	20-28
Section 2: Analytical part	20-30
Section 3. Practical part	20-25

Conclusion	4-8
Main text	at least 3 author's sheets and no more than 4 author's sheets
References	<u>at least 100 literary sources / unlimited number of pages</u>
Annexes	unlimited number of pages
Total volume	

The qualification thesis must be bound in a hard cover.

Envelopes are glued on the inside of the first and last pages of the cover:

- the first envelope contains the supervisor's feedback, external review and other materials;
- the second envelope contains a disc with an electronic version of the qualification thesis.

The text of the main body of the qualification thesis is divided into sections, subsections, paragraphs and subparagraphs, which must have headings. Headings should clearly and briefly reflect their content.

The titles of the structural parts of the qualification thesis 'ABSTRACT', 'TABLE OF CONTENTS', 'INTRODUCTION', 'SECTION', 'CONCLUSIONS', 'ANNEXES', 'REFERENCES' are printed in capital letters in the middle of the line.

Subsection headings should be printed in lowercase letters (except for the first capital letter) with a paragraph indent. Do not put a full stop at the end of the heading. If a heading consists of two or more sentences, they are separated by a period.

Print paragraph headings in lowercase letters (except for the first capital letter), indented in a line to match the text. A full stop is placed at the end of a heading printed to match the text.

The distance between the title of the subsection and the following text should be one blank space. The section and subsection headings should also be single-spaced. The spacing between heading lines is the same as in the text. Do not put a full stop at the end of a heading. It is not allowed to underline headings and to move words in the heading.

The introduction, each section, general conclusions, and the list of references should begin on a new page, and the next subsection should begin immediately after the end of the previous one.

3.3.2. Numeration

The numeration of pages, sections, subsections, paragraphs, subparagraphs, figures, tables, and formulas is given in Arabic numerals without the number sign.

The first page of a master's thesis is the title page, which is included in the general page numbering of the thesis. The page number is not put on the title page; on the following pages, the number is put in the upper right corner of the page without a period at the end.

Such structural parts of a master's thesis as abstract, table of contents, introduction, conclusions, and references do not have a serial number. Please note that all the sheets on which the above structural parts of the master's thesis are placed are numbered in the usual way. Only their headings are not numbered, i.e. they cannot be printed: '1. INTRODUCTION' or 'Section 6. CONCLUSIONS'. The section number is placed after the word 'SECTION', no period is placed after the number, and then the section title is printed on a new line.

Subsections are numbered within each section. The subsection number consists of the section number and the subsection number, separated by a period. The subsection number must be followed by a full stop, for example: '2.3.' (third subsection of the second section). Then, on the same line, the heading of the subsection is given,

Paragraphs are numbered within each subsection. The number of the paragraph consists of the ordinal numbers of the section, subsection, and paragraph, separated by a period. The number must be followed by a full stop, for example: '1.3.2.' (second paragraph of the third subsection of the first section). Then, on the same line, the title of the paragraph is given. A paragraph may not have a heading.

Subparagraphs are numbered within each paragraph according to the same rules as paragraphs.

Illustrations (photographs, drawings, diagrams, graphs, maps) and tables should be presented in the qualification thesis immediately after the text where they are mentioned for the first time or on the next page.

Illustrations and tables placed on separate pages of the qualification thesis are included in the general page numbering. A table, figure or drawing that is larger than A4 format is considered as one page and placed in the appropriate places after its mention in the text or in the appendices.

Illustrations are denoted by the word 'Fig.' and numbered consecutively within the section, except for illustrations in the annexes.

The number of the figure should consist of the section number and the sequential number of the figure, separated by a period.

For example: Fig. 1.2 (second figure of the first section).

The number of the illustration, its title and explanatory captions are placed sequentially below the illustration. If a section of the qualification thesis contains one illustration, it is numbered according to the general rules.

Tables are numbered consecutively (except for tables in appendices) within the section. Before the relevant table heading, place the inscription 'Table' with its

number. The table number should consist of the section number and the table number, separated by a period, for example: 'Table 1.2' (second table of the first section).

If there is one table in a section of the qualification thesis, it is numbered according to the general rules. When transferring a part of the table to another sheet (page), the word 'Table' and its number are indicated once on the right above the first part of the table, above the other parts the words 'Continued. table' are written and the table number is indicated, for example: 'Continuation of Table 1.2'.

Formulas in the qualification thesis (if there is more than one) are numbered within the section. The formula number consists of the section number and the ordinal number of the formula in the section, between which a period is placed. Formula numbers are written near the right margin of the sheet at the level of the corresponding formula in parentheses, for example: (3.1) (the first formula of the third section).

Notes to the text and tables, which provide reference and explanatory data, are numbered consecutively within the same page. If there is only one note, it is not numbered and a full stop is placed after the word 'Note'.

For example:

1) One note

Note. Calculated by the author

2) Several notes

Notes:

1. Target indicators

2. Actual indicators

3.3.3. Formatting tables and links to tables

Each table should have a title that is placed above the table and printed symmetrically to the text. The title and the word 'Table' are capitalised. The title is in bold. The table number should consist of the section number and the ordinal number of the table within this section, separated by a period. A full stop at the end of the table title and after the table number is not required.

The title of each column in the table heading should be as short as possible. Avoid repetition of the thematic heading in the column headings, indicate the units of measurement in the thematic heading, and move repeated words to the summary headings.

The sidebar, like the heading, needs to be concise. Repeated words should also be placed in unifying headings; words common to all headings of the sidebar should be placed in the heading above it.

Graph headings should start with capital letters, subheadings with lowercase letters if they form one sentence with the heading, and with capital letters if they are independent. Line heights should be at least 8 mm. The column with line numbers should not be included in the table.

Tables should be placed immediately after the text where they are mentioned for the first time or on the next page.

Tables placed on separate pages of the qualification paper are included in the general page numbering. If there is only one table in a section of the qualification paper, it is numbered according to the general rules.

If the table is independently compiled or the indicators in it are independently calculated, the following reference should be made after the table:

Note. Compiled or calculated by the author (font size 12).

For example:

Table 2.1

Calculation of the share price of a corporation

Exchange rate, USD	Received offers to sell at the set price and above	Received offers to buy at the set price and above
01	02	03
550	1000	165
525	820	255
500	655	355

Note. Compiled or calculated by the author based on data from [25].

If the table is not independently compiled or the indicators in it are not independently calculated, the bibliographic in-text citation in square brackets should be indicated after the table title. In this case, the brackets indicate the ordinal number of the source in the list of references and the corresponding page of the source (for example, [8, p. 6]), which means that information from the source number 8 in the list of references, located on page 6, was used.

For example:

Table 2.1

Calculation of the share price of a corporation [8, p. 6]

Exchange rate, USD	Received offers to sell at the set price and above	Received offers to buy at the set price and above
01	02	03
550	1000	165
525	820	255
500	655	355

The tables in each Annex are numbered separately in Arabic numerals with the letter of the Annex added before the number.

For example:

Table A.1

Calculation of the share price of a corporation [8, p. 6]

Exchange rate, USD	Received offers to sell at the set price and above	Received offers to buy at the set price and above
01	02	03
550	1000	165
525	820	255
500	655	355

You can move a table with many rows to the next page. When you move a table to the next page, the title appears only above the first part of the table. Above the other parts, type the words ‘Continuation’ with the table number.

For example:

Table 2.1

Calculation of the share price of a corporation [8, p. 6]

Exchange rate, USD	Received offers to sell at the set price and above	Received offers to buy at the set price and above
01	02	03
550	1000	165
525	820	255
500	655	355

next page

Continuation of Table 2.1

01	02	03
475	485	485
450	340	635
425	230	745

All tables in the qualification thesis must be referenced in the text, and the word ‘table’ in the text where the student needs to point to it is written in abbreviated form ‘table’ with the number in the form of an expression in parentheses ‘(Table 3.1)’. Do not make references to tables as independent phrases that only repeat what is contained in the caption. In repeated references to tables, the abbreviated word ‘see’ should be used (see Table 3.1).

The table must show the units of measurement. If all the indicators have the same dimension, they should be included in the heading. In the case of different dimensions, the units of measurement are provided separately in the headings of the columns or rows. Units of measurement are indicated in abbreviated form in accordance with applicable standards.

For example:

Table 2.1

**Revenues of local taxes by types of budgets of Ukraine
for 2015-2021 [14, p. 19; 15, p. 50].**

(million UAH)

Years	Consolidat ed budget	Oblast budgets	Rayon budgets	Local government budgets
01	02	03	04	05
2015	555,5	8,1	439,5	5,9
2016	598,2	7,8	474,5	6,6
2021	642,3	3,0	513,4	7,2

3.3.4. Design of graphic material and links to it

3.3.4 Design of graphic material and links to it

The number of illustrations in a qualification thesis should be sufficient to explain the text being presented.

The main types of illustrative material in a qualification thesis are scheme, diagram and graph.

A **scheme** is an image that conveys the main idea of a device, object, structure or process with the help of symbols and without observing the scale and shows the relationship of their main elements. Diagrams of all types must show the thickness of the main and auxiliary lines and the thickness of their connections.

A **diagram** is one of the ways to graphically represent the relationship between quantities. Diagrams are created for visual clarity and data analysis. Depending on the form of construction, diagrams can be plane, line and volume. In qualification papers, line charts are the most common, and bar and pie charts are the most commonly used.

A **graph** is a conditional representation of quantities and their relationships using geometric shapes, dots and lines. Graphs are used both for analysis and to enhance the visibility of illustrated material. In addition to the geometric image, a graph should contain a number of auxiliary elements: a general graph title; verbal explanations of the symbols and content of individual graphic elements; numerical data that supplement or clarify the value of the indicators shown in the graph.

Graphic material is placed directly after the first reference to it, or on the next page, and, if necessary, in the appendix (a link to the graphic material in the text of the work is mandatory). Illustrations placed on separate pages of the qualification work are included in the general page numbering. A figure or drawing that is larger than A4 size is considered as one page and placed in the appropriate places after mentioning it in the text or in the appendices.

References to illustrations should not be made as independent phrases that merely repeat what is contained in the caption. In the place where the material related to the illustration is presented and where the author needs to point to it, place the reference in the form of an expression in parentheses '(Fig. 3.1)' or a turn of phrase: '...as can be seen from Fig. 3.1' or "... as shown in Fig. 3.1". In repeated references to illustrations, the abbreviated word 'see' should be used, for example: 'see Fig. 3.1'.

Graphic material may have a thematic title placed below it. If necessary, illustrations should be supplemented with explanatory data (figure caption).

Illustrations are designated by the word 'Fig.' and are numbered consecutively within the section, except for illustrations in the appendices. The number of the illustration should consist of the section number and the ordinal number of the figure within this section, between which a dot is placed. A full stop is also placed after the last digit of the figure number. The title should be placed directly below the figure, indented and aligned to the width of the line. Do not put a full stop at the end of the figure title. The title is placed one line after the illustration or notes to the illustration.

The number of the illustration, its title and explanatory captions are placed sequentially below the illustration. If a section of the qualification thesis contains one illustration, it is numbered according to the general rules.

As a rule, a figure (diagram, chart, graph) should be made on one page. If the figure does not fit on one page, it is allowed to move it to other pages. In this case, the subject title should be placed on the first page, the explanatory data on each page, and 'Figure 3.1, sheet 2' should be printed below them.

The graphic material of each annex is numbered separately in Arabic numerals with the letter of the annex added before the number.

For example:

Figure B.2. Volumes of foreign investment by regions of Ukraine

If the illustration is self-compiled or the indicators in it are self-calculated, the following reference should be made after the illustration (font size 12):

Note. Compiled or calculated by the author.

If the illustration is not independently drawn up or the figures in it are not independently calculated, a bibliographic in-text citation in square brackets must be given after the title of the illustration. In this case, the brackets indicate the sequence number of the source in the list of references and the corresponding page of the source (for example, [8, p. 6]), which means that information from the source number 8 in the list of references, located on page 6, was used.)

For example.

Fig. 2.1 The amount and share of income tax in the total budget revenues of Chuhuiv in 2015-2021 [8, p.6].

An example of the figure design:

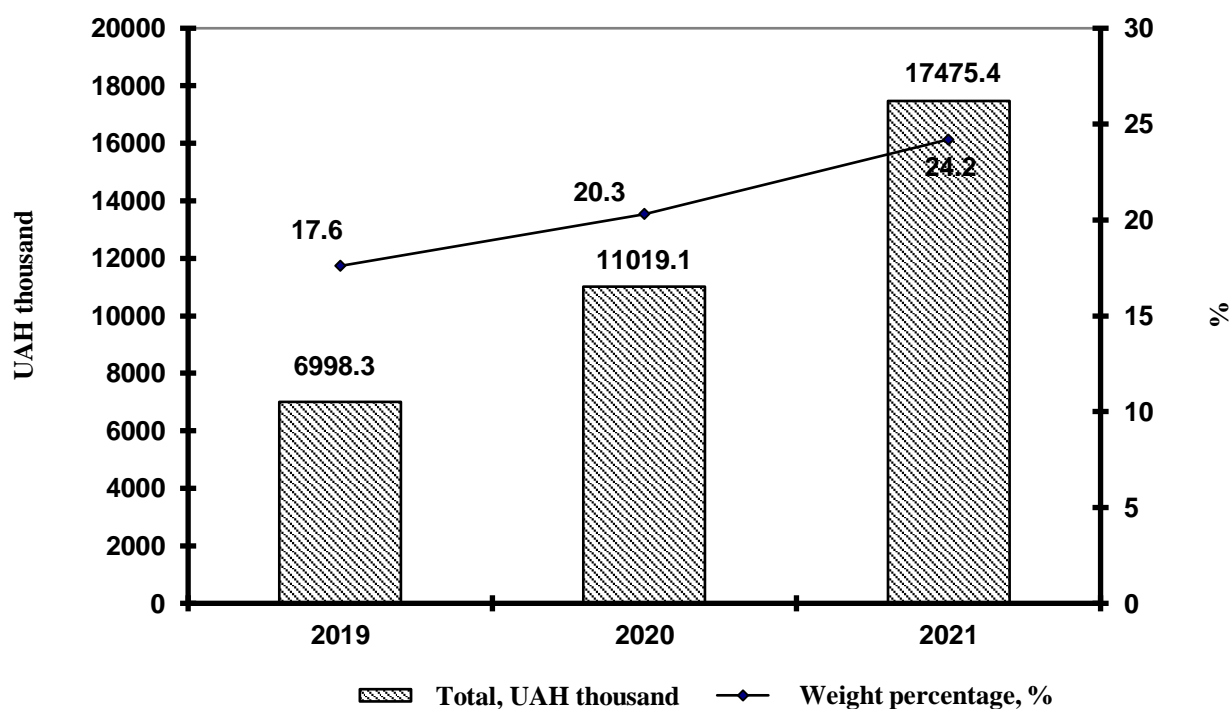


Fig. 2.1. The amount and share of income tax in the total budget revenues of Chuhuiv for 2019-2021 [8, p.6]

Illustrations in the qualification thesis should be arranged in such a way that they can be conveniently viewed without turning the work or with a clockwise rotation.

3.3.5. Formatting formulas and links to them

When using formulas, you must follow certain rules.

The largest, as well as long and cumbersome formulas that include sum, product, differentiation, and integration signs should be placed on separate lines. This also applies to all numbered formulas. To save space, several short formulas of the same type, separated from the text, can be presented on the same line, rather than one below the other. Small and simple formulas that do not have independent meaning should be written within lines of text.

Explanations of the meanings of symbols and numerical coefficients should be given directly below the formula in the order in which they appear in the formula. The meaning of each symbol and numerical coefficient must be given on a new line. Start the first line of the explanation with the word ‘where’ without a colon.

Equations and formulas should be separated from the text by free lines. Leave at least one free line above and below each formula. If the equation does not fit on one line, it should be moved after the equality sign (=), or after the plus (+), minus (-), or multiplication (×) signs.

For example:

$$\text{GDP} = C + I + E, \quad (3.1)$$

where GDP – gross domestic product;

C – final consumption;

I – investment (gross fixed asset accumulation, growth of inventories, net acquisition of valuables);

E – net exports.

Formulas, except for those contained in annexes, must be numbered through the section. In this case, the number of the formula consists of the section number and the serial number of the formula, separated by a dot.

References in the text to the serial numbers of the formula are given in brackets (... in formula (2.1)). Formulas in the annexes are numbered separately with Arabic numerals within each annex with the letter of the annex added before the number (...in formula (B.1)).

If the reference to the formula number is inside an expression enclosed in round brackets, it is recommended to replace them with square brackets.

For example:

Using the expression to estimate the export efficiency [see formula (2.1)], we obtain...

Serial numbers are indicated by Arabic numerals in round brackets near the right margin of the page without dots from the formula to its number. The number

that does not fit on the line with the formula is moved to the next line below the formula.

The formula number is placed at the level of the last line when it is moved. If a formula is enclosed in a box, the number of such a formula is written outside the box on the right side opposite the main line of the formula.

The number of a fractional formula is given at the level of the main horizontal line of the formula. The number of a group of claims placed on separate lines and united by a curly bracket (paranthesis) is placed to the right of the paranthesis point, which is located inside the group of claims and is directed towards the number.

The general rule of punctuation in a text with formulas is that the formula is included in the sentence as an equal element. Therefore, at the end of formulas and in the text before them, punctuation marks are placed in accordance with the rules of punctuation.

A colon is placed before a formula only in cases provided for by the rules of punctuation:

- a) the text contains a generalising word before the formula;
- b) it is required by the structure of the text preceding the formula.

A comma or semicolon may be used as a punctuation mark between formulas that follow each other and are not separated by text.

3.3.6. References, citations, and notes

References to the sources used

When writing a qualification thesis, the student must refer to the sources from which the materials are cited in the work or on the basis of which the problems, tasks, and questions to which the qualification thesis is devoted are developed.

References make it possible to

- find tables, figures, explanations and primary sources in the text;
- check the accuracy of the document citation data;
- provide the necessary information about the document, its content, language, and volume.

According to the location in relation to the main text of the qualification work and the role they play, references are

- a) in-text. They are an integral part of the main text;
- b) page references, i.e. those placed from the text to the bottom of the page;
- c) in-text (bibliographic), i.e. placed outside the text of the entire qualification work.

In-text references are used when a significant part of the reference is incorporated into the main text of the qualification study so organically that it cannot be removed.

References to the illustrations of the qualification thesis [indicate the serial number of the illustration, for example, 'Fig. 1.2'.

References to the formulas of the qualification thesis are indicated by the serial number of the formula in brackets, for example, ‘... in formula (2.1)’.

All tables must be referenced in the text, with the word ‘table’ in the text written in abbreviated form, for example: ‘...in Table 1.2’.

In repeated references to tables and illustrations, the word ‘see’ should be abbreviated, for example: ‘see Table 1.3’.

In-text references to tables, figures, and individual sections of the work may be enclosed in parentheses: (table 2.1), (figure 3.1), (appendix B).

But they can also be written in the following way: ‘according to the data in Table 2.1’, ‘according to Fig. 3.1’, “in formula (2.1)”.

If the in-text references to tables, figures, and individual sections of the work are not accompanied by a serial number, they should be written in full in the text, without abbreviations. For example, ‘the figure shows that ...’, ‘the table data show that ...’, etc.

Page references are given in the text of the qualification thesis if the references are needed during the reading and it is impossible or undesirable to place them within the text. These references contain mainly explanatory data. To indicate them in the text, use footnote marks in the form of an Arabic numeral (without a parenthesis) located in the upper index. References are numbered in a sequential order within the page. On each subsequent page, the numbering of subordinate references starts from the first one.

Place subordinate references at the bottom of the page and separate them from the main text with a solid short line. They should be indented in the same font as the body text, but in a smaller font size, i.e., 10. The numbering of these references below the dash corresponds to their numbering within the text. The number is placed first in the line in the upper index.

For example:

The tax authorities archaically consider business solely from the point of view of the tax consequences of its activities, which accordingly does not stimulate investment activity¹.

¹ It should be noted that ‘tax evasion’ occurs in the context of constant budget overperformance and insufficiently high private investment.

In-text references are used when you need to work with a large number of bibliographic sources. A bibliographic in-text citation is a set of bibliographic information about a cited or other document mentioned in the text that is necessary for its identification and retrieval.

In-text references to a work are given immediately after the end of the quotation in square brackets.

1. *In-text citations without page references.* In this case, only the serial number of the source in the list of references is indicated in parentheses (e.g., [3]), which means that information from the source number 3 in the list of references was used.

For example:

1. Reference to a single work

D. Ricardo was the first to study the problem of tax burden shifting in his ‘Principles of Political Economy and Taxation’ [19].

2. Reference to several works

The main representatives of the neoclassical direction of economic thought are A. Marshall, K. Cobb, P. Douglas [4; 6; 12].

3. Reference to a multi-volume edition

The 'Pareto optimum' is used to estimate changes in taxation [19, vol. 2].

2. *In-text citations with page references.* Where necessary (usually when using digital or data citations), the pages on which the source is contained are also indicated. In this case, the sequence number of the source in the list of references and the corresponding page of the source are indicated in brackets (for example, [3, p. 18] means that information from the source number 3 in the list of references, which is located on page 18, was used).

For example:

1. Reference to a specific page of the work

According to the German specialist in the history of economic thought A. Heilbrunner, economics requires from the reader 'the endurance of a camel and the patience of a saint' [19, c.15].

2. References to several pages in the work

M. Tugan-Baranovsky argued for the need to stimulate economic development through loans [19, p.15-18].

3. References to several works with indication of pages

Dynamics of value added tax revenues to the consolidated budget of Ukraine in 2010-2012 [19, p. 15; 25, p. 5-9].

References should be made to the latest editions of publications. Earlier editions may be referred to only in cases where they contain material that is not included in the latest edition.

It is recommended that the text of the qualification work also includes references to the personal research work of the master's student.

Citation

To support your arguments by referring to an authoritative source or to critically analyse a particular printed work, you should **cite it**. Scientific etiquette requires that you reproduce the quoted text exactly, because the slightest abbreviation of the extract can distort the meaning intended by the author.

The general requirements for citation are as follows:

a) the text of the quotation begins and ends with quotation marks and is given in the grammatical form in which it is presented in the source, preserving the peculiarities of the author's spelling. Scientific terms proposed by other authors are not set off by quotation marks, except for those that have caused a general controversy. In these cases, the expression 'so-called' is used;

b) the citation should be complete, without arbitrary reduction of the author's text and without distortion of the author's thoughts. The omission of words, sentences, or paragraphs in a quotation is allowed without distortion of the author's text and is indicated by three dots. They may be placed anywhere in the quotation (at the beginning, middle, or end). If there was a punctuation mark before or after the quoted text, it is not retained;

c) each quotation must be accompanied by a reference to the source;

d) when quoting indirectly (paraphrasing, presenting the thoughts of other authors in your own words), which gives significant text economy, you should be extremely accurate in presenting the author's thoughts, correct in assessing his/her results and give appropriate references to the source;

e) if it is necessary to reveal the attitude of the author of the qualification thesis to certain words or thoughts from the quoted text, then an exclamation mark or a question mark should be placed after them in parentheses.

Information borrowed from literary or statistical sources (formulas, tables, diagrams, graphs, conclusions, etc.) also requires mandatory references (in square brackets) to the serial number of the source in the bibliography and the page numbers from which the information is taken.

Notes

Notes provide background and explanatory information. They are placed immediately after the table, illustration, or text to which they relate. They are numbered consecutively within the same page. If there are several notes on the same page, put a colon after the word 'Notes'.

If there is only one note, it is not numbered and a full stop is placed after the word 'Note'.

For example:

1) One note

Note. Calculated by the author

2) Several notes

Notes:

1. Target indicators
2. Actual indicators

3.3.7. Formatting the list of references

The list of references should include only those sources that are referenced in the text (in square brackets). The list of references is formed by the student at his/her choice (in one of the following ways:

- in the order in which the references appear in the text;
- in alphabetical order of the first authors' names or titles;

The bibliographic description of the list of references may be drawn up by the student in the APA style.

Sources recommended for students in the process of writing a qualification work:

- laws and regulations;
- scientific, educational and methodological, specialised literature;
- periodical scientific literature (articles);
- scientific, analytical, statistical information posted on the Internet.

3.3.9. Formatting of annexes

Material that supplements the text of the main part of the qualification thesis may be placed in the annexes.

It is recommended to include the following in the annexes:

- planning and reporting documents of enterprises and financial and credit institutions;
- intermediate mathematical formulas and calculations;
- arrays of auxiliary digital data;
- methodologies, instructions and other regulatory materials of enterprises and financial and credit institutions;
- algorithms and programmes developed in the course of the research;
- illustrations of auxiliary value.

The annexes are drawn up as a continuation of the qualification thesis on the following pages, placing them in the order of the references in the text of the thesis. Each annex should start on a new page. The annex should have a title printed at the top in lowercase letters from the first capital letter symmetrically with respect to the text of the page. In the middle of the line above the heading, the word "Annex ____" and the capital letter denoting the annex are printed in lowercase letters from the first capital letter.

The text of each Annex may, if necessary, be divided into sections and subsections, which are numbered within each Annex, in which case the Annex designation (letter) and a full stop are placed before each number.

For example:

A.2 – the second section of Annex A;

B.3.1 – the first subsection of the third section of Annex B.

Illustrations, tables, and formulas in the annexes are numbered within each annex.

For example:

Fig. D.1.2 is the second figure in the first section of Annex D;

formula (A.1) – the first formula of Annex A.

3.3.10. Typical mistakes in the design and writing of a qualification thesis

Typical mistakes in the design and writing of a master's thesis are as follows:

1. The content of the work does not correspond to the plan of the qualification thesis or does not reveal its topic sufficiently.
2. The wording of the sections (subparagraphs) is unsuccessful and does not reflect the real problem situation, the state of the object.
3. The purpose of the study is not related to the problem, is formulated in the abstract and does not reflect the specifics of the object and subject of the study.
4. The work was not done independently.
5. A deep and comprehensive analysis of modern official and regulatory documents, new specialised literature on the research topic has not been made.

6. The analytical review of domestic and foreign publications on the topic of the work has the form of an annotated list and does not reflect the level of research of the problem.

7. The final result does not correspond to the purpose of the study, the conclusions do not correspond to the task.

8. The content and organisation of the experimental study (its essence, duration, venue, number of subjects, their characteristics) are not disclosed, and practical issues are superficially covered.

9. There are no references to primary sources in the thesis or the wrong primary sources are indicated from which the material is borrowed.

10. The bibliographic description of sources in the list of references is given arbitrarily, without observing the requirements of the state standard.

11. The scope of the thesis and its formatting do not meet the requirements, it is inaccurately executed, and there are errors.

SECTION 4. DEFENCE OF MASTER'S QUALIFICATION THESIS

4.1. Preparation for the defence of qualification thesis

The state certification of graduates of higher education institutions in accordance with the Law of Ukraine 'On Higher Education' is the establishment of compliance of the level of higher education received by them with the requirements of higher education standards.

The final state attestation of specialists of the master's degree level is carried out in the form of defence of qualification thesis in the form of a master's thesis.

Preparation for the qualification thesis defence includes:

- Preparation of documents and materials related to its defence;
- Preparation for a speech at a meeting of the State Examination Commission;
- The procedure for defending this graduation thesis.

Preparation of documents and materials related to the defence of qualification thesis

The main documents to be submitted to the certification commission :

1. Qualification thesis in printed and electronic form;
2. Written admission and feedback from the supervisor.
3. External review of the qualification thesis.
4. Materials: abstracts of scientific conferences in which the student participated. Publications on the research topic. Acts of implementation.
5. Written permission of the department (head of the department).
6. Submission to the chairman of the State Examination Commission for the defence of qualification thesis. This document is prepared by the department.

1. Qualification thesis

According to the regulations, the student is obliged to submit the qualification thesis to the supervisor *for the first check* in parts within the established time limits. If a student fails to comply with the calendar schedule for completing a master's thesis, the head of the department, upon the recommendation of the supervisor, has the right to apply to the rector with a proposal to expel the student from the master's programme as one who does not fulfil the curriculum.

The completed qualification thesis in draft form is submitted to the supervisor. It must be in a signed folder. The folder is signed in the middle with the student's data, topic and year of writing.

The supervisor will not consider the qualification thesis without the submitted draft.

If the thesis or its individual pages do not meet all the requirements, it is returned to the student for correction.

In order to be admitted to the defence, the following commonly encountered mistakes should be avoided when writing a paper:

- Deviation from the topic when the title of the work, its structure and actual content do not coincide.
- Verbatim copying of material from a basic textbook, other books and other people's materials.
- Mechanical copying of qualification papers from the Internet, which violates the most important requirement for such papers - independence of performance. If the fact of copying is established, the work is not allowed to be defended.
- The amount of work exceeds the recommended amount.
- Lack of logic, weak connection of one idea with another, haphazard presentation of the material.
- Repetition of the same points, stylistic errors.
- Inability to correctly use service words that add clarity and coherence to the material ('thus', 'therefore', 'further', 'then', 'finally', 'firstly', 'secondly', etc.)
- Consideration of the essence of the problem in the introduction, although this section of the paper is not intended for this purpose.
- The use of outdated statistical and factual material that does not reflect current phenomena.
- Incorrectly numbered pages of the table of contents and incomplete highlighting of sections in the text (only by numbers, without titles).
- Each section should start on a separate page.
- References to sources in the text should be on almost every page, with the indication of the page numbers of the sources and the ability to distinguish your own text from the borrowed one.
- There is no complete linking of references to the literature with the list of sources (there is a reference - no source, there is a source - no reference).
- The list of references does not fully list all the details of the source (author's name and initials, place and year of publication, pages, etc.)
- References to the Internet should include not only the address of the website or page, but also the author, title of the document, website name and date of its last update.

The completed qualification thesis is bound in a hardback booklet.

The student signs it on the title page of the qualification thesis, where the date of completion is put along with the signature.

The qualification thesis in electronic form (on a disc) is placed in an envelope that is glued to the inside of the cover of the qualification thesis.

The student submits the completed master's thesis to the supervisor to receive feedback and to allow the work to be defended.

2. Written approval and feedback from the supervisor

The qualification thesis of students must be evaluated by relevant specialists (experienced teachers, scientists, specialists in a particular field). A supervisor's

feedback and an external review are submitted along with the research for the defence of qualification theses.

The qualification thesis is first submitted to the supervisor, who decides on the following issues:

1) the admission of the master's thesis to the defence and makes a corresponding entry at the end of the qualification thesis.

2) prepares a written review of the master's thesis with an assessment of the qualification research.

The review of the supervisor is submitted to the department in writing in any form and must contain the following components:

1. Relevance of the research topic;
2. General characteristics of the qualification thesis;
3. Scientific and practical significance of the thesis;
4. Level of training of the master's student;
5. The attitude of the master's student to the work and the overall evaluation of the work.

The supervisor's feedback should address the following points:

- the student's ability to work with literary sources on the research topic, critically evaluate and summarise them;
- the ability to think independently, to solve tasks creatively;
- preparedness, ability of a master's student to use modern methods of scientific research;
- the student's attitude to work, his/her organisation and independence, creativity and initiative in the preparation of the research;
- conclusions about the student's skills in the field of finance;
- implementation of the supervisor's advice;
- timely completion of tasks at each stage of the qualification work, discipline and perseverance.

General conclusion

In general, the thesis meets the requirements for master's theses, qualifies for a grade of _____, is recommended for defence at the Examination Commission, and its author, _____, may be awarded a master's degree in the specialty 072 'Finance, Banking, Insurance and Stock Market' of the educational programme 'Public Finance'.

The supervisor must sign his/her first and last name, place of work and position.

The length of the review is one to two pages of typewritten text.

The supervisor's feedback is announced at the defence of the qualification thesis at the Examination Board.

A sample of the supervisor's review of the master's qualification thesis is given in Annex F.

3. External review of the qualification thesis

The qualification thesis is subject to mandatory external review. Reviewers can be highly qualified specialists both in the problem of qualification thesis and in the relevant field, working at enterprises, organisations, higher education institutions,

research and design institutes. At the same time, preference is given to specialists from those enterprises and organisations where the student has done undergraduate practice.

The external review is submitted to the department in writing in any form and must contain the following components:

1. Relevance of the research topic

- assessment of the relevance of the chosen topic of work, its scientific and practical significance;

2. Characteristics of qualification thesis

- characteristics of the completeness of the topic of the qualification thesis, compliance of the content of the work with the set purpose and objectives;

- conclusions on the use of modern methods of economic research, methodological approaches to the development of measures to improve the activities of enterprises, scientific, technical and government organisations;

- the level of use of computer technologies, software tools and economic and mathematical modelling;

- assessment of the scientific novelty of the results obtained, the practical significance of specific recommendations, proposals, developed methods, etc;

- general impression of the design, style of presentation and literacy of the qualification thesis;

- conclusion on the compliance of the volume and quality of the qualification work with the requirements for such works, on the possibility of its admission to defence and recommendations for the assignment of the appropriate educational qualification level;

- the reviewer may make comments on the qualification thesis and evaluate it according to a four-point system: excellent, good, satisfactory, unsatisfactory;

- any other issues at the discretion of the reviewer.

3. General conclusion

In general, the work meets the requirements for master's qualification theses, qualifies for the grade _____, is recommended for defence before the Examination Commission, and its author, _____, can be awarded a master's degree in the specialty 072 'Finance, Banking, Insurance and Stock Market' of the educational programme 'Public Finance'.

The reviewer must sign his/her first and last name, place of work and position, and certify the signature.

The content of the review of the qualification thesis is communicated to the author no later than one or two days before the defence so that he or she can prepare in advance responses to the comments made by the reviewer (accept or reasonably reject them).

The external review and the supervisor's feedback are placed in an envelope that is glued to the back of the first cover of the qualification thesis.

The review should not duplicate the supervisor's feedback, because the supervisor's feedback is mainly a characteristic of the professional and civic qualities of the master's student and his/her work in the process of qualification design, and the review is a characteristic of the quality of the qualification thesis itself. Cases of their complete coincidence indicate a formal approach to peer review and should be detected in a timely manner by the head of the graduating department, who should

take measures to prevent this. One of them is the removal of the supervisor's feedback from the qualification thesis submitted for review.

If the reviewer is an employee of an external organisation (another university, research institute, enterprise, institution, etc.), the seal of this organisation is affixed to the review form, which certifies his or her signature.

The review, which has a reasoned critical analysis of the advantages and disadvantages of the qualification thesis, is announced at the meeting of the State Examination Commission during the discussion of the results of its defence.

Materials characterising the scientific and practical value of the completed qualification thesis

Materials that characterise the scientific and practical value of the completed qualification thesis, for example: abstracts of scientific conferences, seminars in which the student participated. Publications on the research topic. Acts of implementation on the topic of work and other materials (at the request of the student).

Checking the compliance of the master's thesis with the established standards and current requirements

A master's thesis signed by the author, with a written review by the supervisor, an external review, a letter from the company (if any) is submitted to the department to check the compliance of its design with the established standards and current requirements of the Ministry of Education and Science for master's theses.

Checking students' qualification theses for borrowings from other documents

It is carried out in accordance with the 'Procedure for checking qualification works (projects) of students for borrowings from other documents', approved by the decision of the Academic Council of V. N. Karazin Kharkiv National University. V. N. Karazin Kharkiv National University dated 27.03.2017, Minutes No. 5 Put into effect: by the order of the Rector No. 0201-1/145 dated 18.04.2017. The full text is available at <http://www.univer.kharkov.ua/docs/work/nakaz-perevirka-dyplomiv.pdf>. in accordance with the 'Regulations on the System of Prevention and Detection of Academic Plagiarism in Scientific and Educational Works of Employees and Students of V. N. Karazin Kharkiv National University', enacted by the Order of the Rector of 14 May 2017 No. 0501-1/173, available at http://www.univer.kharkov.ua/docs/antiplagiat_nakaz_polozhennya.pdf.

Permission to defend a master's thesis

The decision of the graduating department on the admission or non-admission of the student's qualification thesis to the defence is made at a meeting of the department based on the results of the preliminary defence of the qualification thesis.

The preliminary defence of the qualification thesis takes place at a meeting of the graduating department in the presence of, as a rule, the supervisor.

To conduct a preliminary defence of a qualification thesis of a student who receives a master's degree (educational qualification level):

- the student must submit to the Graduate School no later than five days before the date of the preliminary defence must submit to the graduating department a qualification thesis in printed form, as well as its electronic version in *.doc, *.docx, *.rtf or *.pdf formats, which must be identical;

- System operator of the Anti-Plagiarism System in accordance with the Procedure for checking students' qualification thesis for borrowings from other documents checks the work and provides the head of the department with a protocol of the control of the originality of the qualification thesis;

- at the meeting of the department, the student makes a report on the topic of the thesis.

Listening to the student's presentation on the topic of the thesis at the meeting of the department during the preliminary defence makes it possible to identify the correspondence between the approved topic of the thesis and the results obtained in the work, as well as the degree of readiness of the student for the defence. During the report at the meeting of the department, the student should briefly state the purpose of the thesis, its objectives, research methodology, results and conclusions.

After discussing the student's report on the relevance, logical completeness of the work, compliance with the requirements for its content and design, as well as analysing the protocol for controlling the originality of the qualification thesis in accordance with the Procedure for checking student qualification theses for borrowings from other documents, the department decides on the admission of the qualification thesis to the defence and provides recommendations to the student for his/her presentation during the defence.

The department may decide on the need to revise the qualification thesis and postpone the decision on granting admission to its defence.

The decision to allow the work to be defended is confirmed by the signature of the head of the department on its title page, as well as by an entry in the minutes of the department meeting. An extract from the minutes of the meeting is submitted to the Dean of the Faculty no later than five days before the date of defence of the qualification thesis at the Examination Commission.

In exceptional cases, the decision to admit the thesis to defence may be made at a meeting of the department in the absence of the student, provided that there is a printed version of the thesis, a positive review by the supervisor, and no borrowings in the text of the thesis in accordance with the protocol for controlling the originality of the qualification thesis.

If the decision of the department to allow the qualification thesis to be defended is negative, the department determines whether the student can submit the

same thesis for defence in the future with revisions or whether he or she is obliged to complete the work on a new topic. This strictly motivated decision of the department is noted in the protocol of the meeting.

Students whose qualification theses are not accepted for defence are expelled from the university, but they have the right to defend their qualification theses within the next three years.

4.2. Preparation of the student for a speech at the meeting of the Examination Commission

In preparation for the defence of the qualification thesis, the student must:

- draw up the thesis of the speech (report);
- prepare visual aids;
- prepare answers to the comments of the supervisor and reviewer.

Preparation of the student's report

The first and most important thing that usually begins a student's preparation for the defence of his/her qualification thesis is his/her work on the presentation of the results of the qualification research *in the form of a report* designed to reveal the content, theoretical and practical significance of the results of the work carried out, and elements of scientific novelty.

In structural terms, the report can be divided into three parts, consisting of sections, each of which is an independently defined block, although in general they are logically interdependent and represent a unity that collectively characterises the content of the research.

The first part of the report repeats the main points of the introduction of the qualification thesis. The headings of this part correspond to those specific aspects in relation to which the relevance of the chosen topic is characterised, a description of the scientific problem is given, as well as the formulation of the purpose of the qualification thesis. It is also necessary to indicate the methods by which the actual material of the qualification work was obtained, as well as to briefly describe its composition and general structure.

In the second part of the report, in the sequence established by the logic of the research, a brief description of each section of the qualification thesis is given. Particular attention is paid to the final results. Critical comparisons and evaluations are also noted.

The third part of the report is based on the text of the conclusion of the qualification thesis. It is advisable to list here:

- general conclusions from its text (without repeating more specific generalisations made in the description of the sections of the main part);
- to bring together: the main recommendations, the results of the analysis of the phenomenon under study and specific proposals for solving the problem or improving the relevant processes, with justification for the possibility of their implementation in the conditions of a particular enterprise; economic or social effects of the developments.

The presentation should not include theoretical provisions borrowed from literature or regulatory documents, as they are not subject to defence. Particular attention should be paid to the student's own developments.

The student's report should last no more than 10 minutes.

Visual materials

To defend a qualification thesis, a student must use visual materials. They are necessary to prove the statements made and justify the conclusions drawn and recommendations offered, and should facilitate the presentation. The explanation of the content of the visual support should be organically integrated into the text of the report.

As visual materials, the student should use analytical tables, graphs and diagrams that contain the most significant results of the work done in a clear and concentrated form. They should be designed in such a way that the student can demonstrate them without any difficulty and they can be seen by everyone in the room. **These visual materials can be made in the form of a presentation made with the help of a computer programme.**

An example of the design of visual materials is presented in Annex D.

Responses to the comments of the supervisor and reviewer

When the text of the speech at the defence of the qualification thesis is prepared, it is advisable to prepare written answers to the questions, comments and suggestions contained in the feedback from the supervisor and the external review of the qualification thesis. The written form of preparation of answers is necessary so that during the defence, excessive excitement cannot prevent you from answering questions correctly and calmly.

Answers should be brief, clear and well-reasoned. If it is possible to make references to the text of the qualification thesis, they should be made. This gives the answers the greatest conviction and at the same time allows you to emphasise the reliability of the results of the study.

4.3. Procedure for public defence of qualification work thesis

The procedure for defending a qualifying master's thesis is established by the Regulation 'On the Organisation of the Educational Process at V. N. Karazin Kharkiv National University (new edition)', approved by the decision of the Academic Council of V. N. Karazin Kharkiv National University of 27.03.2017, Minutes No. 5, put into effect by the order of the Rector No. 0202-1/155 of 21.04.2017, available at the link:

https://drive.google.com/drive/folders/0BwRBoOD_AIQSZ0xDtkt2eDNrX0U

Qualification theses are defended at open meetings of the attestation commission in accordance with the schedule approved by the rector of the university. Prior to the public defence, the following documents are submitted to the meeting of the attestation commission:

1) centrally from the department:

- an order of the rector of the university approving the personal composition of the Examination Commission ;
- a list of students of the relevant group admitted by the Dean of the School to the defence of qualification works;
- a certificate from the dean's office confirming that the student has completed the curriculum and received grades in all disciplines, internships and undergraduate practice;
- submission to the chairman of the attestation commission on the defence of each student's qualification work;

2) personally by each student:

- qualification thesis with all necessary signatures and approvals;
- feedback from the supervisor;
- external review;
- other materials confirming the scientific and practical value of the results of the qualification research (articles or abstracts of student's reports at conferences, certificates of implementation of the results of work at enterprises, organisations, etc.)

Only students who have fulfilled all the requirements of the individual plan and curriculum are allowed to defend their qualification theses.

The defence takes place in public at a meeting of the attestation commission. It has the character of a scientific discussion and takes place in an atmosphere of high rigour, integrity and adherence to scientific ethics, while the reliability and validity of all conclusions and recommendations of a scientific and practical nature contained in the qualification work should be subjected to detailed analysis.

All students of the relevant study group are required to attend the defence.

The defence is usually conducted in the following sequence:

- announcement by the Secretary of the EC of the student's first and last name, the topic of his/her qualification thesis. Also, the presence in the file of publications, abstracts of reports on the topic of the qualification thesis at meetings of scientific societies, scientific circles, etc. is reported - up to 1 minute;
- a student's report (up to 10 minutes) in any form about the essence of the work, the main scientific and technical solutions, the results obtained and the degree of completion of the qualification design task. Various forms of visualisation of the report can be used: mandatory graphic material of the project, defined by the qualification design task, slides, multimedia projectors, audio, video equipment, etc;
- answers to the questions of the commission members (up to 10 minutes);
- announcement by the chairperson of the EC meeting of the supervisor's feedback or a speech by the supervisor with a brief description of the graduate's work in the process of qualification design, the degree of independence in solving the issues of the qualification design task, strengths and weaknesses as a future specialist, the possibility of awarding a qualification, personal opinion on further use (up to two minutes);
- announcement by the chairman of the external review of the qualification thesis;

- student's response to the comments of the supervisor and reviewer (up to 1 minute);
- announcement of the end of the defence by the chairman.

4.4. Student's report

The student builds his/her report *on the basis of a retelling of the pre-prepared thesis*, which should show his/her high level of theoretical training, erudition and ability to present the main scientific results of the research.

When introducing the text of his/her report to the members of the Examination Commission and all those present in the hall, the student should focus on the main results of the research, on new theoretical and applied provisions that he/she has personally developed.

If necessary, references should be made to the prepared drawings, tables and graphs.

Since not only the content of the text of the report, but also the nature of its reading (or retelling) and the confidence of the answers to the questions asked largely determine the assessment of the defence, it makes sense *to provide some rules of public speaking*.

It is especially important that the student's speech is clear, grammatically accurate, confident, making it understandable and convincing. This does not mean that the report should be prepared in a simplified form, given that the composition of the Examination Commission is represented by scientists of various specialities, sometimes very far from the subject of the qualification work being defended. On the contrary, the student should set himself the task of making the report strictly scientific, well-reasoned in content. Then it will be understandable to a wide audience of specialists.

The student's speech should be not only clear and confident, but also emotional and expressive, which depends on the pace, volume and intonation. If a student speaks in a hurry, swallowing the endings of words, or very quietly and inarticulately, the quality of the speech is sharply reduced. A calm, unhurried manner of presentation always impresses listeners.

It is completely unacceptable to violate the so-called norms of literary pronunciation, in particular, the use of incorrect accents in words, the use of 'parasitic words', etc.

After the report, a *scientific discussion begins*, in which all those present at the defence have the right to participate. The members of the certification commission and persons invited to the defence may orally ask any questions about the problems raised in the qualification thesis, research methods, clarify the results, suggestions and recommendations of the author, etc.

When answering their questions, you should only address the content of the case. Students should be modest in assessing their scientific results and tactful to those who ask questions.

Before answering a question, it is necessary to listen carefully to it. It is advisable to answer the question immediately. It should be borne in mind that a clear, logical and reasoned answer to the previous question may preclude the next one.

At the end of the student's answers, the chairman reads out *the feedback and review* of the completed qualification work and gives the floor to the student to respond to the comments and suggestions noted in these documents.

At the student's request, he or she may be given a closing speech, after which it can be considered that the main part of the qualification thesis defence procedure is completed.

The total time for defending a qualification thesis should not exceed 15-20 minutes on average per student.

During the defence, the protocol of the meeting of the attestation commission is kept.

4.5. Assessment of the qualification thesis defence

The results of the qualification thesis defence are discussed in the EC at a closed meeting. The following requirements are taken into account: the relevance of the topic to the field of study and its relevance.

At a closed meeting of the members of the Examination Commission, the results of the qualification theses defence are summed up and a decision is made on their assessment.

The evaluation of the completed theses is carried out on the basis of objective criteria on a 100-point scale, namely:

- 1) the degree of independence and originality of the qualification thesis materials (1-20 points);
- 2) depth of practical analysis of the problem and application of modern research methods, use of computer, organisational equipment, information technology (1-20 points);
- 3) scientific and practical level of results (1-30 points);
- 4) presentation of the work, style of presentation, language literacy, quality of graphic material, response to questions, communication skills of the student (1-30 points).

Thus, the preliminary grade can range from five to 100 points.

The differentiation between the national scale and the European scale (ECTS) is as follows:

Total number of points	ECTS assessment	Score on the national scale
90 – 100	A	excellent
80 – 89	B	good
70 – 79	C	good
60 – 69	D	satisfactory
50 – 59	E	satisfactory
1 - 49	FX	unsatisfactory

Criteria for assessing the defence of qualification theses

In determining the degree of independence of performance and originality of the thesis materials, the feedback of the supervisor and external review, the presence of scientific discussion in references to information sources, the use of original methods of substantiating results that have not been used in the organisation before are taken into account.

The scientific and practical level of the results is determined by the use of modern research methods, the presence of elements of scientific novelty, scientific publications and public reports, the degree of solution of the problems and tasks, and a certificate of implementation of the results.

The assessment of the quality of the thesis design reflects the student's mastery of literary language and professional terminology, the ability to present the results of research and development in a logical, reasoned manner, and to use graphic material successfully. Compliance with the standards and guidelines for the design of qualification work is also taken into account.

The presentation of the thesis characterises the student's ability to demonstrate the main results of the work in a concise, meaningful, convincing and visual way, to answer the questions posed during the defence, as well as to the comments of the supervisor and reviewer.

It takes into account the student's academic performance on the grade card, the supervisor's and reviewer's grades.

Assessment of the student's defence

Excellent: the final qualification thesis is completed on time, independently, and provides a full disclosure of the topic. The subject and object of the research are correctly defined. The purpose and objectives are clearly defined and implemented in the study. The author uses modern analytical and methodological tools. The work contains elements of novelty and is characterised by high quality and depth of theoretical and methodological analysis, critical review of literature, and the presence of scientific issues. The generalisations and conclusions are based on a well-developed statistical information base, which allows to clearly define the author's position. The author's recommendations are of practical value and include calculations of economic efficiency indicators. The paper develops essential aspects of the implementation of the recommendations.

The feedback and review are positive. The report is well-reasoned, illustrated with impeccably designed visual materials, shows the formulation of the student's own opinion on the subject of research and is logical and complete. Answers to the questions are correct and concise.

Good: the final qualification thesis was completed on time, the theoretical generalisations and conclusions of the analytical part are basically correct. However, there are minor shortcomings in identifying the logical connection between the measures proposed to solve problems through the analysis of statistical and factual materials, justification and calculations of the effectiveness of the proposed solutions, which affects the depth of the student's personal analysis of factual information. The use of modern analytical tools is limited. The author's proposals presented in the

paper do not fully contain an analytical justification of the economic feasibility of their implementation.

The feedback and review are positive, but have some comments on the thesis. The report is full of factual information that reflects the relevant results of the study. The answers to the questions are correct, but not always complete or specific.

Satisfactory: the topic of the thesis is mostly covered, but there are shortcomings of a substantive nature. The theoretical and analytical part and proposals are not convincingly substantiated, there are no calculations that allow to argue the author's generalisations and conclusions. There are comments on the logic and consistency of the material presented, which is mainly descriptive. The paper is sloppily formatted.

The report is read from the text, the student does not know some of the issues of the topic, not all answers to the questions are correct or complete. Visual materials do not fully reflect the content of the work performed.

Unsatisfactory: there is no logic in the construction of the research structure. The thesis lacks an understanding of the purpose, objectives, and subject of the study. The titles of individual sections do not correspond to their content. The theoretical analysis and determination of the state of the processes that are the subject of consideration are of a compilation nature, there are no references to the used literary sources. There is no independence of judgement in the recommendations and suggestions made. The statistical material presented is outdated. The thesis has significant shortcomings.

The report does not reflect the content of the work performed, most of the answers to the questions are incorrect, the student does not know the subject of the study. There are no visual materials for the defence of the work.

The thesis is not allowed to be defended: the work was submitted in violation of the deadlines established by the regulations. The supervisor's feedback is negative. The topic of the thesis was not approved in a timely manner by the university order. The student does not have knowledge of the material presented, does not know the subject of the research. The logic of the presented material is violated. The titles of the sections do not correspond to the content. The content of the sections is not interconnected.

The design of the thesis does not meet the requirements.

The decision to award the student a qualification in the specialty 072 'FINANCE, BANKING, INSURANCE AND STOCK MARKET', under the educational programme PUBLIC FINANCE and the overall assessment of the thesis is made at a closed meeting of the Attestation Commission (AC) by open vote.

The decision on performance evaluation is made by a simple majority of votes of the members of the Attestation Commission participating in the meeting. In case of an equal number of votes, the vote of the AC chairman is decisive.

The opinion of the members of the AC on the practical value and recommendations for the use of the author's proposals is noted separately.

After the protocol of the defence procedure is completed in accordance with the established procedure, the grades are announced by the chairman of the attestation commission to all those present.

Repeated defence of the thesis in order to improve the grade is not allowed.

The Attestation Commission also makes a decision on the issuance of a qualification thesis with honours and recommendation of the relevant student to postgraduate studies.

The chairman of the AC then announces that those who have defended the relevant qualification theses are awarded the academic degree of Master's and closes the meeting.

Graduates who receive unsatisfactory grades during the defence are expelled from the university and receive an academic certificate. A qualification thesis that has received a negative decision during the defence may be submitted for re-defence no earlier than one year later (within three years after graduation), after it has been revised. The reviewer must be replaced during the second defence.

For students who have not defended their qualification theses within the prescribed period for a valid reason, confirmed by documentary evidence, the chairman of the State Examination Commission may appoint a special defence, but only on the days of the commission's meeting schedule.

Defended qualification theses are submitted to the Department of Finance, Banking and Insurance for registration and kept in the archive for five years.

ANNEXES

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE**V. N. Karazin Kharkiv National University****School of Economics****Department of Finance, Banking and Insurance****MASTER'S QUALIFICATION WORK****ON THE TOPIC:****«YOUR TOPIC»**

Field of knowledge: 07 "Management and Administration"

Speciality: 072 "Finance, Banking, Insurance and Stock Market"

Level of higher education: second (master's) level

Educational programme PUBLIC FINANCE

Degree of higher education: Master's Degree

Qualification: Master of Finance, Banking and Insurance, Public Finance

Author:

your name

University student

Scientific supervisor:

name of your supervisor

his/her scientific degree and academic title

The Master's qualification work was approved to be defended
by the decision of the Department of Finance, Banking and Insurance

Minutes No. _____ of "____" _____ 20__.

Head of Department _____ Sc. D. in Economics, Prof. Olha HLUSHCHENKO
signature

Kharkiv 20__

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

V. N. Karazin Kharkiv National University

School of Economics

Department of FINANCE, BANKING AND INSURANCE

Educational qualification: Master's degree

Specialty 072 'FINANCE, BANKING, INSURANCE AND STOCK MARKET'

Educational programme 'PUBLIC FINANCE'

APPROVED

Head of the Department

signature

first and last name

“ ____ ” _____ 20 ____

TASKS FOR THE MASTER'S QUALIFICATION THESIS

(First and last name of the student)

1. The topic of the qualification thesis _____

Supervisor _____,

(First and last name, scientific degree, academic title)

approved by the order of the university from ‘ ____ ’ _____ 20__ № ____.

2. Deadline for submission of the thesis by the student _____

3. List of questions to be developed

1.3.4. The work plan

№	Titles of the work stages

5. Date the task was issued _____

Student

signature

first and last name

Supervisor

signature

first and last name

ABSTRACT

Ivanov D.N. System of tax stimulation of entrepreneurial activity in the conditions of market economy of Ukraine. – Manuscript.

Thesis of master's degree.

Specialty 072 – ‘FINANCE, BANKING, INSURANCE AND STOCK MARKET’

Educational programme – ‘Public Finance’

V. N. Karazin Kharkiv National University. - Kharkiv, 2024.

The work is devoted by a question of tax stimulation of enterprise activity in conditions of transformation of economy of Ukraine. The theoretical bases of business and its state tax regulation are considered. The questions of formation and development of system of the taxation of business, basis and way of its tax stimulation are analysed.

The special attention is given by a questions of development and introduction, for the period of financial improvement of economy and formation of the market, model of the taxation of the proceeds from realisation of production (instead of existing in the given time of the tax for profit and tax to added cost) and uniform social tax.

The mechanism of improvement of system of the simplified taxation of the subjects of small business is developed. The recommendations for perfection of tax privileges, which directed on development investment and innovation of activity of the subjects of business are given. The system-normative concept of use tax privileges is offered. The appropriate global experience of use of tax privileges is adapted for the Ukrainian conditions. The market regulation of the mechanism of restructuring of tax debts is offered.

Keywords: tax, tax adjusting of entrepreneurial activity, income tax enterprises, tax deductions, investments in the fixed assets, реструктуризація of tax debt, taxation of dividends.

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DEPARTMENT OF FINANCE, BANKING AND INSURANCE

Demonstration material
for the master's qualification thesis
on the topic: TOPIC OF QUALIFICATION THESIS
master's degree
(educational qualification level)

of the student _____

Supervisor _____
(scientific degree, academic title) (signature) (first and last name)

Student _____
(signature) (first and last name)

Kharkiv – 20__

An example of the design of visual materials

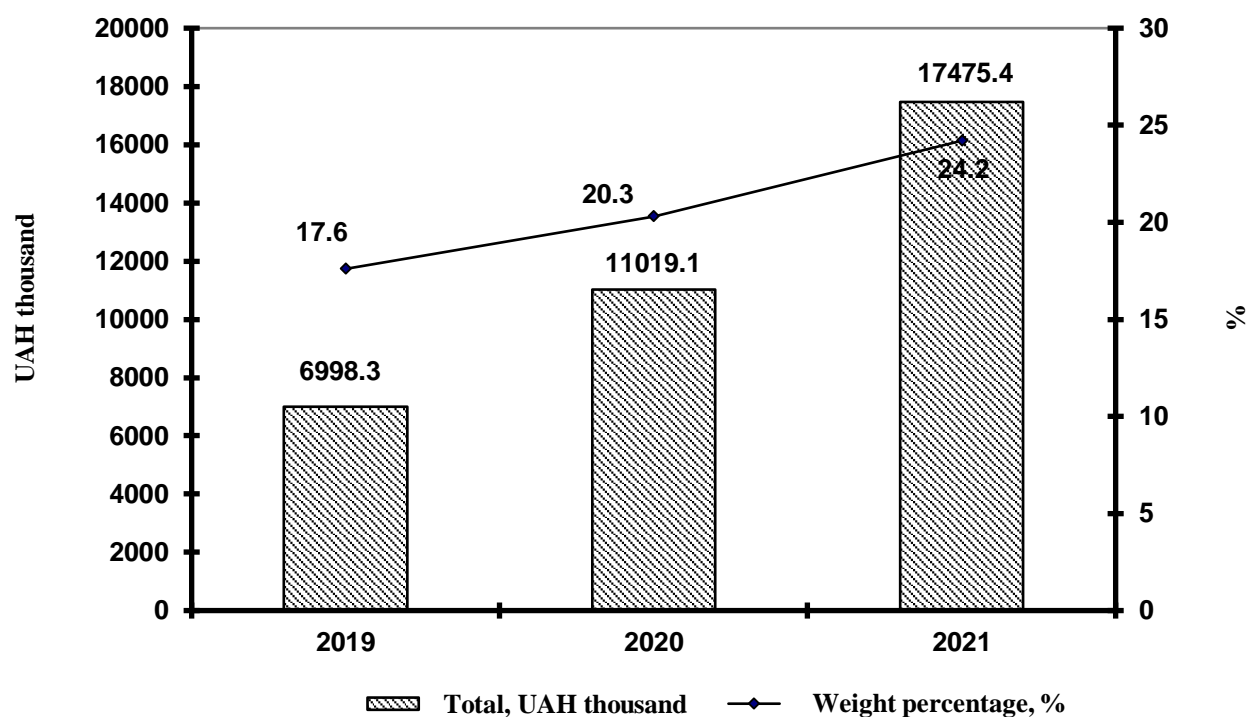


Fig. 1. The amount and share of income tax in the total budget revenues of Chuhuiv for 2019-2021¹

¹ Statistical data of the State Tax Inspection of Chuhuiv for 2019-2021

A sample of the supervisor's feedback on the master's qualification thesis

**REVIEW
of the supervisor**

on the master's qualification thesis of a student in
speciality 072 'FINANCE, BANKING, INSURANCE AND STOCK MARKET'
under the educational programme 'Public Finance'

(first and last name)

on the topic _____

Relevance of the topic: _____

General description of the thesis: _____

Scientific and practical significance of the thesis: _____

The level of training of a master's student: _____

The student's attitude to the work and the overall assessment of the work: _____

Supervisor _____

(signature)

“ ”

_____ (first and last name)

Електронне навчальне видання комбінованого використання
Можна використовувати в локальному та мережному режимі

Стеценко Тетяна Володимирівна
Глущенко Ольга Вікторівна
Хмельков Андрій Володимирович
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КВАЛІФІКАЦІЙНА РОБОТА МАГІСТРА

Методичні вказівки
до підготовки та захисту для здобувачів вищої освіти другого (магістерського)
рівня за спеціальністю 072 «Фінанси, банківська справа, страхування та
фондовий ринок» освітньої програми «Державні фінанси» галузі знань
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