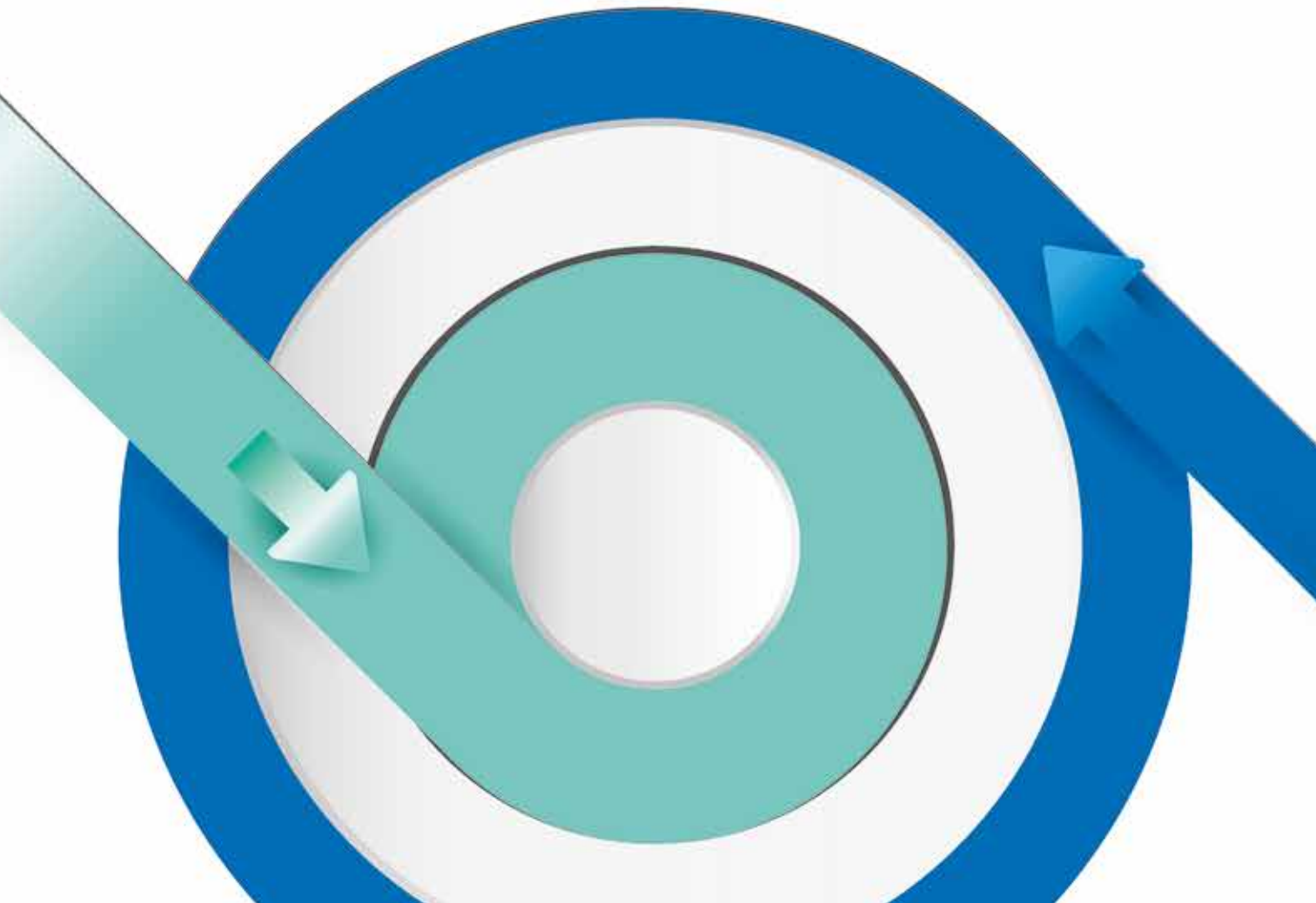


## **COURSE**

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# SEARCH AND CONTENT- ANALYSIS OF INFORMATION IN OPEN AND PRIVATE DATABASES





**Lecturers:**

**Antonina Volkotrub, Tetiana Kostiuchenko**

**Group mailing list:** [acicp\\_2018@googlegroups.com](mailto:acicp_2018@googlegroups.com)

**Time of the lessons:** 29-30 March, 5-6 April, 19 April (Thursday-Friday) from 18:00 until 20:50, 31 March, 14 April (Saturday) from 9:00 until 11:50

**Form of control:** credit

**Room:** 4-100

## Aim of the course:

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During the course students will acquire practical skills in searching, collecting, processing, and using information tools in Ukrainian and foreign public registers to detect corruption and in the use of network analysis. The course will be held in the form of lecture-workshops, case-studies and practices about information gathering in open databases.

# SCHEDULE

Nº	Topic	Date	Time	Type of class	Room	Lecturer
1	Ukrainian registers	24.01.19	18:00-19:20 19:30-20:50	Lecture-workshop	4-100	Antonina Volkotrub
2-3	Sham entrepreneurship and raiding. Institutes of common investment.	25.01.19	18:00-19:20 19:30-20:50	Lecture-workshop & case-study	4-100	Antonina Volkotrub
4-5	Foreign registers. Beneficial owner.	26.01.19	10:00-12:50	Lecture-workshop	4-100	Antonina Volkotrub
6-7	Logic of financial statement structure and the connection between financial statements. Analysis and interpretation of financial statements. Indicators of profitability, liquidity, efficiency.	31.01.19	18:00-19:20 19:30-20:50	Lecture-workshop	4-100	Antonina Volkotrub
8-9	How to read foreign financial statements. How to read Ukrainian financial statements. Main indicators.	01.02.19	18:00-19:20 19:30-20:50	Case-study	4-100	Antonina Volkotrub
10.	Network analysis: a review of the main concepts and types of networks.	02.02.19	10:00-11:20	Lecture-workshop	4-100	Tetiana Kostiuchenko
11.	Practical questions of using network analysis	02.02.19 16.02.19	11:35-13:00 10:00-11:20	Lecture-workshop & practice	4-100	Tetiana Kostiuchenko

# COURSE RULES AND REQUIREMENTS:

## **Lectures, workshops and case-study:**

Active preparation, discussion and participation is required. During the course there can be some changes to course requirements and you will be informed via the group mailing list ([class\\_cpp2017@googlegroups.com](mailto:class_cpp2017@googlegroups.com)) and oral announcement. Students are responsible for being aware of changes even if they are absent from the lessons. Please, turn off your phones during the lessons and don't be late. You can use a laptop during workshops.

## **Course e-mail:**

Program, announcements and study materials will be available of the ACREC website: <https://acrec.org.ua/>

## **Group mailing list:**

You will be informed by mailing list of curators. Students are responsible for being aware of all updates.

## **Rules of email communication:**

Please, send emails only for: 1) an appointment for additional individual consultations; 2) a notice of absence from the lesson and reasons for it; 3) a request for sending announcements again, changes to the program, schedule or additional course materials. Questions about course materials, lessons or credit procedure should be asked after the lessons or during individual consultation.

## **Getting extra points:**

Extra points are not allowed in this course except the ones that are foreseen in the course.

## **Rules during the lesson:**

Please, turn off your phones during the lectures and don't be late to the lessons. Discussions are to be lively and interesting, but express your comments politely. Please, respect others' point of view and express your disagreement with the arguments of others in a polite form.

## **Ethical rules for writing tasks: :**

All students must work on projects individually. Group work can only be conducted during the joint project. Students are required to make references in their work and cite all sources and publications. Research without references is considered to be plagiarism. Plagiarism is unacceptable and will lead to the loss of the right to receive credits for the course.

## Grade for the course

ECTS Grade	Scores (Points)	Signification
A	91-100	Excellent
B	81-90	Very Good
C	71-80	Good
D	66-70	Satisfactory
E	60-65	Sufficient
F	30-59	Insufficient
F	0-29	Failed

## Division of grades in the course

Mark consists of two blocks		
Block 1: First part of the course "Searching for information in databases" 50%	Block 2: Second part of the course "Network Analyses" 50%	
<b>Task 1 (Registers)</b> Max 30 points	<b>Task 2 (Finances)</b> Max 20 points	<b>Tasks and tests</b> Max 50 points

## PLAN OF THE COURSE

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Search and content-analysis  
of information in open and  
private databases

# TOPIC 1.

## UKRAINIAN REGISTERS



### Agenda

- ▶ Work with foreign registers.
  - Unified State Register of Legal Entities and individual entrepreneurs
  - SMIDA (Agency for the Development of Stock Market Infrastructure of Ukraine)
  - Register of court decisions
  - Real estate register
  - Tax map
  - Register of the Ministry of Internal Affairs
  - Unified website for public use funds
  - Unified State Register of Declarations
- ▶ Non-government initiatives:
  - Pep.org.ua,
  - Declarations.com.ua
  - Youcontrol
  - Shukach.info (Шукачю.інфо)
  - 007 Search-Analyzing System (007 Пошуково-аналітична система)
- ▶ When will old bases come in handy?

### Lecturer:

Antonina Volkotrub

- 👁 Registers:  
[https://drive.google.com/drive/u/0/folders/1\\_UKlsvXL5LcEUP\\_RseJruI0h78m\\_B6S](https://drive.google.com/drive/u/0/folders/1_UKlsvXL5LcEUP_RseJruI0h78m_B6S)
- 👁 Law of Ukraine “On State Registration of Legal Entities and Natural Persons – Entrepreneurs:  
<http://zakon3.rada.gov.ua/laws/show/755-15>
- 👁 Database: -Unified State Register of Legal Entities and individual entrepreneurs :  
<https://usr.minjust.gov.ua/ua>
- 👁 SMIDA (Agency for the Development of Stock Market Infrastructure of Ukraine)  
<http://smida.gov.ua>
- 👁 Register of court decisions  
<http://www.reyestr.court.gov>
- 👁 Real estate register  
<https://kap.minjust.gov.ua>
- 👁 Tax map  
<http://map.land.gov.ua/kadastrova-karta>
- 👁 Register of the Ministry of Internal Affairs  
<http://hsc.gov.ua>
- 👁 The only website for public use funds  
<https://spending.gov.ua>
- 👁 Unified State Register of Declarations  
[https:// nazk.gov.ua](https://nazk.gov.ua)
- 👁 Pep.org.ua
- 👁 Declarations.com.ua
- 👁 <https://www.007.org.ua/bi>
- 👁 <http://youcontrol.com.ua>
- 👁 <https://opendatabot.com>
- 👁 <https://shukach.info/camp>
- 👁 <http://nomer-org.biz/allukraina>
- 👁 <https://www.ua-region.info>

## TOPIC 2.

# SHAM ENTREPRENEURSHIP AND RAIDING

### Agenda

- ▶ Features of sham entrepreneurship, features of companies that are under extra NBU monitoring (NBU list #25-0004 / 31760)
- ▶ Raiding: pointing factors on company appropriation, unauthorized interference in the register, change of legal owners. Liabilities: credits, account payables

### Lecturer:

Antonina Volkotrub

### Materials

- 👁 Order of the State Fiscal Service of Ukraine from July 28, 2015 № 543 "About security comprehensive control of tax risks with VAT" . <http://sfs.gov.ua/zakonodavstvo/mitnezakonodavstvo/nakazi>
- 👁 Business Ombudsman's Office report on raiding. URL: <https://boi.org.ua/publications/reports/21-sistemnij-zvtborotba-z-rejderstvom-suchasnij-stan>

# TOPIC 3.

## INSTITUTES OF COMMON INVESTMENT

### Agenda

- ▶ Joint investment institutions: types and logic of formation.
- ▶ What information you can find.

### Lecturer:

Antonina Volkotrub

### Materials

- 👁️ Law of Ukraine of Joint Investment Institutions  
<http://zakon2.rada.gov.ua/laws/show/5080-17/print1509228004607260>
- 👁️ <https://www.khanacademy.org/economics-finance-domain/core-finance/investment-vehiclestutorial/mutual-funds>
- 👁️ Private Equity and Venture Capital (Bocconi University) – [coursera.org](https://www.coursera.org)

# TOPIC 4.

## FOREIGN REGISTERS



👁 <http://merezha.nashigroshi.org/2016/03/23/rejstrykompanij-za-kordonom-scho-i-po-skilky/>

### Agenda

- 🕒 Main emphasis on working with registers of:
  - Cyprus (Department of Registrar of Companies and Official Receiver - <https://efling.drcor.mcit.gov.cy/DrcorPublic/Error.aspx?code=b0&lang=EN> )
  - The United Kingdom (The Registrar of Companies for England and Wales (companies house) - <https://beta.companieshouse.gov.uk/>)
  - The Netherlands (Kamer van Koophandel - <http://www.kvk.nl/english/>)
  - Hong Kong (Companies Registry Cyber Search Centre - <http://www.icris.cr.gov.hk/csci/>)
  - Germany (The Association of German Chambers of Commerce and Industry - <http://www.dihk.de/ihkfinder/ihk-finder-dihk.html>)
  - Austria (DAS Firmenverzeichnis Österreichs - <http://www.firmenabc.at/>)
  - Switzerland (Cantonal registry of commerce - <https://www.zefix.ch/de/search/entity/welcome>)

### Lecturer:

Antonina Volkotrub

# TOPIC 5.

## BENEFICIAL OWNER

### Agenda

- ▶ Beneficial owner: definition and registers of Beneficial owners.
- ▶ Ways of bypassing of Beneficial owner's inputs.
- ▶ Features of nominal owner.
- ▶ Markers of Beneficial owner definition.

### Lecturer:

Antonina Volkotrub

### Materials

- 👁️ Law of Ukraine "On preventing and counteracting the legalization (laundering) of the proceeds of crime, terrorist financing, and financing proliferation of weapons of mass destruction": <http://zakon2.rada.gov.ua/laws/show/1702-18>
- 👁️ Letter from the Ministry of Justice of Ukraine "On determination of the final beneficiaries of a legal entity" <http://zakon5.rada.gov.ua/laws/show/v8722323-15>
- 👁️ Clarification of the Civil Code by the CPC regarding public figures <https://pep.org.ua/uk/hto-taki-publichni-diya/>
- 👁️ Fourth Anti-Money Laundering Directive (the 'Directive') <http://eur-lex.europa.eu/legal-content/EN/>
- 👁️ <https://www.youtube.com/watch?v=Ax4fkFeGD1M&t=4s>

# TOPIC 6.

## LOGIC OF FINANCIAL STATEMENT STRUCTURE AND CONNECTION BETWEEN FINANCIAL STATEMENT

### Lecturer:

Antonina Volkotrub

### Materials

- 👁 Atrill & McLaney Accounting and finance for nonspecialists
- 👁 <https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financialstateme>.

# TOPIC 7.

## ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS



- 👁️ Atrill & McLaney Accounting and finance for non- specialists.

### Agenda

- 👁️ Indicators of profitability, liquidity, efficiency.
- 👁️ Calculation of indicators and their analysis.

### Lecturer:

Antonina Volkotrub

# TOPIC 8.

## HOW TO READ FOREIGN FINANCIAL STATEMENTS

### Lecturer:

Antonina Volkotrub

### Materials

- 👁 The Investigative Journalist's Guide to Company Accounts by Raj Bairoliya
- 👁 Guideline:  
[https://drive.google.com/drive/u/0/folders/1\\_UKIszvXl5LcEUP\\_RseJruI0h78m\\_B6S](https://drive.google.com/drive/u/0/folders/1_UKIszvXl5LcEUP_RseJruI0h78m_B6S)


# TOPIC 9.

## HOW TO READ UKRAINIAN FINANCIAL STATEMENT. MAIN INDICATORS

### Lecturer:

Antonina Volkotrub

### Materials

-  Guideline  
[https://drive.google.com/drive/u/0/folders/1\\_UKlsvXl5LcEUP\\_RseJruIOh78m\\_B6S](https://drive.google.com/drive/u/0/folders/1_UKlsvXl5LcEUP_RseJruIOh78m_B6S)

## TOPIC 10.

# NETWORK ANALYSIS: A REVIEW OF THE MAIN CONCEPTS AND TYPES OF NETWORKS

### Agenda

- ▶ Overview of basic concepts of network analysis: actors, connections, attributes.
- ▶ Types of connections and network structures
- ▶ Types of network: difference in analysis approaches (sociocentric and egocentric)
- ▶ Start of research and survey sample
- ▶ Data collection
- ▶ Examples of questionnaires and questions for data collection about connections and actors.

### Lecturer:

Tetiana Kostiuchenko

### Materials

- 👁 Atrill & McLaney Accounting and finance for non-specialists

## PRACTICE

**Practical Component:  
Creating data files for network  
analysis in UCINET for Win-  
dows. Network visualization.**

### For work with the practical component you need:

- ▶ to have a laptop
- ▶ to download UNICET for Windows in advance (90-free-day version: <https://sites.google.com/site/ucinetsoftware/home>)

### Materials

- 👁 Hanneman, R.A.. Introduction to social network methods. / Robert A. Hanneman, Mark Riddle. Riverside, CA: University of California, Riverside. - Глави 1- 4 : <http://faculty.ucr.edu/~hanneman/nettext>
- 👁 Borgatti, S. P., Everett, M. G., & Johnson, J. C. (2013). Analyzing Social Networks. Thousand Oaks, CA: Sage. - Chapters 1-4, 7 (copies of the chapters will be sent after the lesson)

### Lecturer:

Tetiana Kostiuchenko

# TOPIC 11.

## PRACTICAL QUESTIONS OF USING NETWORK ANALYSIS

### Agenda

- ▶ The concept of basic features of the network.
- ▶ Calculation and interpretation of connection indicators (density, cohesion connectivity, centralization)
- ▶ Calculation and interpretation of centrality indicators (degree, betweenness, closeness, eigenvector).
- ▶ Basic indicators of ego-networks (brokerage, closure).

### Lecturer:

Tetiana Kostiuchenko

## PRACTICE

### For the practical component you need:

- ▶ to have a data base file for network analyze (min. - 15-20 actors, 1-2 connection types, 2 attributes)
- ▶ to formulate 2-3 research hypotheses

### Lecturer:

Tetiana Kostiuchenko

### Materials

- ▶ Hanneman, R.A.. Introduction to social network methods. / Robert A. Hanneman, Mark Riddle. Riverside, CA: University of California, Riverside. - Глави 7, 9-10: <http://faculty.ucr.edu/~hanneman/nettext>
- ▶ Borgatti, S. P., Everett, M. G., & Johnson, J. C. (2013). Analyzing Social Networks. Thousand Oaks, CA: Sage. - Глави 9-10, 15 (copies of the chapters will be sent after the lesson)

# LECTURES OF THE COURSE

## **Antonina Volkotrub –**

an expert in disclosure of corporate structures' property and use of state information registers, anti-corruption management in public procurement of accounting and tax accounting. Postgraduate of the Faculty of Economic Sciences, specialty "Economic Theory", National University of Kyiv-Mohyla Academy. Member of NGO "Anti-Corruption Action Center"

**E-mail:**

a.volkotrub@gmail.com

## **Tetiana Kostiuhenko –**

Professor at the Sociology Department of Kyiv-Mohyla Academy, one of the leading Ukrainian experts on the implementation of network analysis. She has numerous publications in relevant topics in national and international refereed journals. One of her latest publications on corruption is the chapter "Everyday Corruption Practices" for the monograph "State of the singularity: social structures, situations, everyday practices" of the Institute of Sociology of the National Academy of Sciences of Ukraine and the Department of Sociology of NaUKMA. Her thesis topic is the networking structures of Ukrainian political elites. She has 9-years of experience in social research and took part in different international research projects with the support of the Swedish Research Council (SIDA), DAAD, CIDA and USAID and in projects for the UNDP, OSCE, Council of Europe Office, etc. In 2017 she participated in joint projects such as "Results of the First e-Declaration spate", "Level of corruption and its perception in Ukraine" (as part of a research team of GfK Ukraine). As a guest researcher she worked at the Friedrich-Schiller University of Jena (2010 on a DAAD scholarship, 2013 on a scholarship from Erasmus Mundus), and at the University of Minnesota (2014. With a Carnegie Fellowship). Tetiana is a member of the International Corruption Research Network (ICR network), and an expert and trainer at ACREC.

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