

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
Sumy National Agrarian University

Public Management and Administration Department

«CONFIRMED»

Head of Public Management and
Administration Department

 (Slavkova O.P.)
« _____ » 2020

CURRICULUM (SYLLABUS)

«Analysis and control of the enterprise»

Training program «Administrative management»

Specialty: 073 «Management»

Educational program: *Administrative management*

Faculty: Economic and Management

Curriculum on "Analysis and control of the enterprise" for students of training program "Administrative management", specialty: 073 "Management"

Author: *Phd, Associate Professor Brychko A.M.* 

Curriculum approved on meeting of the Department of Public Management and Administration.

Protocol № 15 from " 23 " 06_ 2020 y.

Head of Public Management and Administration Department  (Slavkova O.P.)

Approved:

Guarantor of educational and professional program (project team leader)

 Sokolov M.O.

Dean of the Faculty

 Strochenko N.I.

(where the course is studied)

Methodist of the Department of Education Quality, licensing and accreditation

 *H. Traf*

Registered in electronic base: (date): 10.07. 2020 y.

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1. Curriculum description

Indicators	Branch of knowledge, training direction, qualification level	Characteristics of course
Amount of credits - 5	Branch of knowledge: 07 Management and administration	Normative
Modules - 2		
Content modules: 5		
	Specialty 073 "Management"	Course
		Im
		Semester
Total hours - 150		10
		Lectures 46 hours
		Practical, seminar 30 hours
		Laboratory
		Independent work 74 hours
		Individual tasks:
Week classes for full day studying: classes - 6 individual - 8	Qualification degree: master	Type of control: exam

Note. Correlation of numbers of classes to individual work is 52%/48% (76/74)

2. Aim and task of discipline

The system of training managerial profile should ensure mastery of theory and technique development and implementation of administrative decisions that can only be effective for the possession of skills of control - a mechanism for feedback in the management and analysis - prerequisites for an objective assessment of the financial and economic situation and of management decisions for planning - formalization of management solutions, controlling - integrated system of implementation of the functions of accounting, control, analysis and planning as new, high quality information system training and make effective management decisions.

The aim of the course is the study of theoretical and applied bases of financial, economic, strategic management analysis of the company in order to take effective strategic management decisions. The challenge is to build the students' specific knowledge, skills and experience.

During the course students must learn to generate accounting and control and analytical and routine information to assess the status and dynamics of social and economic phenomena, processes and results used in the practice of management accounting integration synergy, control, analysis and planning functions, which increase the efficiency of the development, adoption and implementation of management decisions.

The study of the discipline "Analysis and control of the enterprise" involves the formation of students' competencies (derived from the educational and professional program):

№	Type of program competencies	Program competence	Code
General			
1	Ability to solve complex problems and problems in the field of management or in the learning process, involving research and / or innovation under uncertain conditions and requirements.		IK 1
2	Ability to conduct research at the appropriate level.		3K1.
3	Skills in the use of information and communication technologies.		3K3.
4	Ability to generate new ideas (creativity).		3K6.
5	Ability to abstract thinking, analysis and synthesis		3K7
Professional (special)			
1	Ability to effectively use and develop the organization's resources		ΦK4.
2	Ability to analyze and structure the problems of the organization, make effective management decisions and ensure their implementation.		ΦK9.
3	Ability to form an effective system of accounting and control of the enterprise		ΦK15.

2.3 Program learning outcomes

3. As a result of studying the discipline "Analysis and control of the enterprise" student should be able to demonstrate the following learning outcomes (derived from the educational-professional program):

№	Program learning outcomes	Code
1.	Identify problems in the organization and justify methods for solving them.	ПП 2.
2.	Provide personal professional development and planning your own time.	ПП 11.
3.	Be able to plan and implement information, methodological, material, financial and personnel support of the organization (unit)	ПП 13.
4.	To substantiate the parameters of the directions of enterprise development, to work out the economic characteristics of the ways of their realization.	ПП 14.

4. Program of educational discipline

(Protocol № 11 from 22.04.2019 y.)

Content module 1. Basic theory of economic analysis

Theme 1. An enterprise as a basic element of industry. An enterprise, its main task and purpose. Types of enterprises. Combinations of enterprises. Economic partnerships.

Theme 2. Essence, objectives and types of economic analysis. Analysis and interests of economic agents. Subject, content and links with other disciplines. Functions and principles of economic analysis. Types and organization of analysis. The system of indicators used in the analysis of business.

Theme 3. Methods and methodology of economic analysis. The method and techniques of economic analysis. Methods of economic information in the economic analysis. Methods of factor analysis. Modeling factor systems. Methods for measuring the impact of factors in deterministic analysis.

Theme 4. Organization of Economic Analysis. Information basis of analysis. Organization and stages of economic analysis. Modelling of economic activity of enterprises and the use of economic and mathematical methods.

Content module 2. Theoretical and methodological basis of financial and economic analysis

Theme 5. Theoretical basis of the financial analysis. The purpose and objectives of financial analysis. Organization of analytical work at the company. Information base of financial analysis. Methods and techniques of financial analysis.

Theme 6. Analysis of financial results of the enterprise. The essence and sources of analysis of financial results. Analysis of the composition and dynamics of the gross profit. Factor analysis of profits from the sale of goods and services. Analysis of reserves and sources for increasing the income. Analysis of the profitability. Analysis of the distribution and use of income.

Theme 7. Analysis of the fixed assets. Tasks and sources of analysis of fixed assets. Analysis of the structure of fixed assets. Analysis of the use of equipment. Analysis of indicators of effectiveness for fixed assets. Analysis of production capacity. The main ways and directions for improvement of fixed assets and production capacity.

Theme 8. Analysis of production costs. Objectives, goals and information base for analysis of production costs. Analysis of production costs by the cost elements and cost items. Determination of reserves to reduce costs.

Theme 9. Analysis of the financial condition of the company. The tasks, types and sources of financial analysis of the enterprise. The general assessment of financial condition of the enterprise. Analysis of the financial stability. Analysis of the creditworthiness of the company. Analysis of the turnover of circulating capital.

Content module 3. Strategic management analysis as a basis for taking strategic management decisions.

Theme 10. Management analysis as part of management accounting. The essence of management analysis. Object and methods of the management analysis. The role of management analysis from the perspectives of information security of the management organization.

Theme 11. Analysis of organizational and technical level of production. The essence of the problem and analysis of organizational and technical level of production. Analysis of the level of technology and organization of production. Analysis of management level.

Theme 12. Analysis of production and sales. The tasks and information basis for analysis of production and sales. Analysis of the output. Analysis of the structure and assortment of products. Analysis of the rhythm of production and product completeness. Analysis of sales and contractual obligations. Analysis of product quality.

Theme 13. Portfolio analysis as a basis for strategic management analysis. The essence and stages of portfolio analysis. Matrix "market growth - market share" (model BCG). Matrix "attractiveness of the market (sector) - the company's competitiveness" (Model GE / McKinsey). Strategic analysis model (data base RIMS).

Theme 14. Strategic analysis as a basis for making strategic management decisions. Methods and criteria for making strategic management decisions. Strategic analysis and decision making under certainty. Strategic analysis and decision making under uncertainty and limited information.

Content module 4. Forecasting, planning, motivation and control at the enterprise.

Theme 15. Forecasting. Forecasting in enterprise management. The enterprise's environment. Stages of forecasting. The process of planning

Theme 16. Facility planning. Definition of Facilities Planning. Disciplines involved in Facilities Planning (FP). Applications of Facilities Planning (FP). Factors affecting Facility Layout. Break-Even Analysis. Layout Design Procedure. Algorithms and models for Group Technology

Theme 17. Production Planning and Control. Production. Aggregate planning (AP)

Theme 18. Entrepreneurial motivation. Definition motivation. Nature of Motivation. Motivating factors

Content module 5. Control in the strategic analysis

Theme 19. Control Structure and Types of Control. Design of Organization Structure and Control Systems. Business Ethics and Management Control

Theme 20. Management Control Systems. Fundamentals of Management Control. Financial Control of the Enterprise. Marketing Control

Theme 21. Strategic accounting and control. The essence and importance of strategic accounting at the enterprise. The financial and economic control: the essence and necessity. Strategic control as a special type of management of the company.

Theme 22. Controlling as a tool for management. The essence, objectives and methods of controlling. Causes of controlling. Information support of controlling. The structure of controlling.

Theme 23. Auditing and Implementation of Management Control Systems.

Types of audit. Implementation of Management Control Systems

4. Structure of discipline

Themes and modules	Hours					
	total	l	p	lab		IW
<i>Module 1. Financial and economic analysis of the enterprise</i>						
<i>Content module 1. Basic theory of economic analysis</i>						
Theme 1. An enterprise as a basic element of industry	2	2	-			-
Theme 2. Essence, objectives and types of economic analysis.	6	2	2			2
Theme 3. Methods and methodology of economic analysis	6	2	2			2
Theme 4. Organization of Economic Analysis	6	2	2			2
<i>Content module 2. Theoretical and methodological basis of financial and economic analysis</i>						
Theme 5. Theoretical basis of the financial analysis	6	2	2			2
Theme 6. Analysis of financial results of the enterprise	6	2	2			2
Theme 7. Analysis of the fixed assets	6	2	2			2
Theme 8. Analysis of production costs	6	2	2			2
Theme 9. Analysis of the financial condition of the company	6	2	2			2
<i>Content module 3. Strategic management analysis as a basis for taking strategic management decisions</i>						
Theme 10. Management analysis as part of management accounting	6	2	2			2
Theme 11. Analysis of organizational and technical level of production	6	2	2			2
Theme 12. Analysis of production and sales	6	2	2			2
Theme 13. Portfolio analysis as a basis for strategic management analysis	6	2	2			2
Theme 14. Strategic analysis as a basis for taking strategic management decisions	6	2	2			2
Total by the module 1	80	28	26			26
<i>Module 2. Strategic management analysis and control of the enterprise</i>						
<i>Content module 4. Forecasting, planning, motivation and control at the enterprise.</i>						
Theme 15. Forecasting	8	2	-			6
Theme 16. Facility planning	8	2	-			6
Theme 17. Production Planning and Control	8	2	-			6
Theme 18. Entrepreneurial motivation	8	2	-			6
<i>Content module 5. Control in the strategic analysis</i>						
Theme 19. Control Structure and Types of Control	10	2	-			8
Theme 20. Management Control Systems	8	2	-			6
Theme 21. Strategic accounting and control	6	2	2			2
Theme 22. Controlling as a tool for management	6	2	2			2
Theme 23. Auditing and Implementation of Management Control Systems	8	2	-			6
Total by the module 2	70	18	4			48
Total sum	150	46	30			74

5. Themes and plans of lectures

№ з/п	Title of the themes	Hours
1	<i>Theme 1. An enterprise as a basic element of industry.</i>	2

	<ol style="list-style-type: none"> 1. An enterprise, its main task and purpose. 2. Types of enterprises. 3. Combinations of enterprises. 4. Economic partnerships. 	
2	<p><i>Theme 2. Essence, objectives and types of economic analysis.</i></p> <ol style="list-style-type: none"> 1. Analysis and interests of economic agents. 2. Subject, content and links with other disciplines. 3. Functions and principles of economic analysis. 4. Types and organization of analysis. 	2
3	<p><i>Theme 3. Methods and methodology of economic analysis.</i></p> <ol style="list-style-type: none"> 1. The method and techniques of economic analysis. 2. Methods of economic information in the economic analysis. 3. Methods of factor analysis. 4. Modeling of the factor systems. 	2
4	<p><i>Theme 4. Organization of Economic Analysis.</i></p> <ol style="list-style-type: none"> 1. Information basis of analysis. 2. Organization and stages of economic analysis. 	2
5	<p><i>Theme 5. Theoretical basis of the financial analysis.</i></p> <ol style="list-style-type: none"> 1. The purpose and objectives of financial analysis. 2. Organization of analytical work at the company. 3. Information base of financial analysis. 	2
6	<p><i>Theme 6. Analysis of financial results of the enterprise.</i></p> <ol style="list-style-type: none"> 1. The essence and sources of analysis of financial results. 2. Analysis of the composition and dynamics of the gross profit. 3. Factor analysis of profits from the sale of goods and services. 4. Analysis of reserves and sources for increasing the income. 5. Analysis of the profitability. 	2
7	<p><i>Theme 7. Analysis of the fixed assets</i></p> <ol style="list-style-type: none"> 1. Tasks and sources of analysis of fixed assets. 2. Analysis of the structure of fixed assets. 3. Analysis of the use of equipment. 4. Analysis of indicators of effectiveness for fixed assets. 5. Analysis of production capacity. 	2
8	<p><i>Theme 8. Analysis of production costs</i></p> <ol style="list-style-type: none"> 1. Objectives, goals and information base for analysis of production costs. 2. Analysis of production costs by the cost elements and cost items 	2
9	<p><i>Theme 9. Analysis of the financial condition of the company.</i></p> <ol style="list-style-type: none"> 1. The tasks, types and sources of financial analysis of the enterprise. 2. The general assessment of financial condition of the enterprise. 3. Analysis of the financial stability. 4. Analysis of the creditworthiness of the company. 	2
10	<p><i>Theme 10. Management analysis as part of management accounting.</i></p>	2

	<ol style="list-style-type: none"> 1.The essence of management analysis. 2.Object and methods of the management analysis. 	
11	<p><i>Theme 11. Analysis of organizational and technical level of production.</i></p> <ol style="list-style-type: none"> 1.The essence of the problem and analysis of organizational and technical level of production. 2.Analysis of the level of technology and organization of production. 	2
12	<p><i>Theme 12. Analysis of production and sales.</i></p> <ol style="list-style-type: none"> 1.The tasks and information basis for analysis of production and sales. 2.Analysis of the output. 3.Analysis of the structure and assortment of products. 4.Analysis of the rhythm of production and product completeness. 	2
13	<p><i>Theme 13. Portfolio analysis as a basis for strategic management analysis.</i></p> <ol style="list-style-type: none"> 1.The essence and stages of portfolio analysis. 2.Matrix "market growth - market share" (model BCG). 3.Matrix "attractiveness of the market (sector) - the company's competitiveness" (Model GE / McKinsey). 	2
14	<p><i>Theme 14. Strategic analysis as a basis for making strategic management decisions.</i></p> <ol style="list-style-type: none"> 1. Methods and criteria for making strategic management decisions. 2. Strategic analysis and decision making under certainty. 	2
15	<p><i>Theme 15. Forecasting.</i></p> <ol style="list-style-type: none"> 1. Forecasting in enterprise management. 2. The enterprise's environment 3. Stages of forecasting 4. The process of planning 	2
16	<p><i>Theme 16. Facility planning</i></p> <ol style="list-style-type: none"> 1. Definition of Facilities Planning 2. Disciplines involved in Facilities Planning (FP) 3. Applications of Facilities Planning (FP) 4. Factors affecting Facility Layout 5. Break-Even Analysis 6. Layout Design Procedure 7. Algorithms and models for Group Technology 	2
17	<p><i>Theme 17. Production Planning and Control</i></p> <ol style="list-style-type: none"> 1 Production 2. Aggregate planning (AP) 	2
18	<p><i>Theme 18. Entrepreneurial motivation.</i></p> <ol style="list-style-type: none"> 1. Definition motivation 2. Nature of Motivation 3. Motivating factors 	2

19	Theme 19. Control Structure and Types of Control: 1. Design of Organization Structure and Control Systems 2. Business Ethics and Management Control	2
20	Theme 20. Management Control Systems 1. Fundamentals of Management Control 2. Financial Control of the Enterprise 3. Marketing Control	2
21	Theme 21. Strategic accounting and control. 1. The essence and importance of strategic accounting at the enterprise. 2. The financial and economic control: the essence and necessity.	2
22	Theme 22. Controlling as a tool for management. 1. The essence, objectives and methods of controlling. 2. Causes of controlling. Information support of controlling.	2
23	Theme 23. Auditing and Implementation of Management Control Systems 1. Types of audit 2. Implementation of Management Control Systems	2
Total sum		46

6. Themes of practices

№ з/п	Title of the themes	Hours
1	Determining the essence, structure and the necessity of economic analysis	2
2	Methods of economic information in the economic analysis.	2
3	Studying the role and stages of economic analysis.	2
4	Determining the necessary of analytical work at the enterprise	2
5	Determining the essence of financial results of the enterprise and their economic analysis.	2
6	Analysis of the indicators of effectiveness of fixed assets	2
7	Analysis of production costs	2
8	General assessment of the financial condition of the enterprise	2
9	Place of the management analysis in the system of economic analysis	2
10	Analysis of the technique level and organization of production.	2
11	Learning the basic criteria and indicators of analysis of production and sales	2
12	The necessity of portfolio analysis	2
13	Studying the main methods and criteria for taking strategic management decisions in conditions of certainty and limited information.	2
14	Strategic accounting and control of the enterprise	2
15	Definition of the essentially and content basis of the controlling as a new strategic management function	2

	Total sum	30
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7. Independent work

№ 3/Π	Title of the themes	Amount of hours
1	<i>Theme 1. Essence, objectives and types of economic analysis.</i> The system of indicators used in the analysis of business.	2
2	<i>Theme 2. Methods and methodology of economic analysis.</i> Methods for measuring the impact of factors in deterministic analysis.	2
3	<i>Theme 3. Organization of Economic Analysis.</i> Modelling of economic activity of enterprises and the use of economic and mathematical methods.	2
4	<i>Theme 4. Theoretical basis of the financial analysis.</i> Methods and techniques of financial analysis.	2
5	<i>Theme 5. Analysis of financial results of the enterprise.</i> Analysis of the distribution and use of income.	2
6	<i>Theme 6. Analysis of the fixed assets.</i> The main ways and directions for improvement of fixed assets and production capacity.	2
7	<i>Theme 7. Analysis of production costs.</i> Determination of reserves to reduce costs.	2
8	<i>Theme 8. Analysis of the financial condition of the company.</i> Analysis of the turnover of circulating capital.	2
9	<i>Theme 9. Management analysis as part of management accounting.</i> The role of management analysis from the perspectives of information security of the management organization.	2
10	<i>Theme 10. Analysis of organizational and technical level of production.</i> Analysis of the management level.	2
11	<i>Theme 11. Analysis of production and sales.</i> Analysis of product quality.	2
12	<i>Theme 12. Portfolio analysis as a basis for strategic management analysis.</i> Strategic analysis model (data base RIMS).	2
13	<i>Theme 13. Strategic analysis as a basis for making strategic management decisions.</i> Strategic analysis and decision making under uncertainty and limited information.	2
14	<i>Theme 14. Strategic accounting and control.</i> Strategic control as a special type of management of the company.	2
15	<i>Theme 15. Controlling as a tool for management.</i> The structure of controlling.	6
16	<i>Theme 16. Facility planning</i>	6

	Layout Design Procedure. Algorithms and models for Group Technology	
17	Theme 17. Production Planning and Control Aggregate planning (AP)	6
18	Theme 18. Entrepreneurial motivation. Motivating factors	6
19	Theme 19. Control Structure and Types of Control: Business Ethics and Management Control	8
20	Theme 20. Management Control Systems Marketing Control	6
21	Theme 21. Strategic accounting and control. The financial and economic control: the essence and necessity.	2
22	Theme 22. Controlling as a tool for management. Causes of controlling. Information support of controlling.	2
23	Theme 23. Auditing and Implementation of Management Control Systems Implementation of Management Control Systems	6
	Total sum	74

8. Methods of studying

1. Methods of studying by the origins of knowledge:

1.1. *Verbal*: narration, lecture, instruction, literature's analysis (note-taking, scheme's construction etc.).

1.2. *Demonstrative*: presentation, illustration, investigation.

1.3. *Practical*: tasks solving, practical issues.

2. Methods of studying by the character of logic of knowledge:

2.1. *Analytical* – forming the practical skills for production structure analysis

2.2. *Methods of synthesis* – grouping of production costs and outputs

2.3. *Inductive* – studying the methods of production costs reducing and developing the strategies of costs reducing

2.4. *Deductive* – studying the structure of production processes and methods of operative decision making

3. Methods of studying by the character and level of independent student's work:

3.1. *Problem* - studying the modern methods of production organization

3.2. *Reproductive* – costs estimation and marginal income calculations

4. **Active methods of studying** - discussions, case studies, presentations, conferences and disputes, economic games, imitation methods of studying

5. Interactive technologies of studying - using the computer technologies for production processes analysis (using the MS Excel for marginal incomes calculations and costs estimation, schemes constructions; MS PowerPoint for presentations), learning dialogue, Kahoot, Quizlet, Google classroom and others

9. Methods of control

1. Estimation of knowledge basing on 100 points scale ECTS.
2. Intermediate control during the semester (Intermediate attestation)
3. Polycriterial estimation of current students work during the semester:
 - level of knowledge, demonstrated at practices;
 - level of activity at discussions;
 - express-control during the classes;
 - independent preparing for classes;
 - tasks solutions;
 - topics and presentations preparing;
 - tests etc.
4. Direct accounting of individual task solution.

10. Points distribution

Current tests and independent work																											
Content module 1 - 8 points				Content module 2 – 9 points				Content module 3 – 9 points				Content module 4 – 7 points				Content module 5 – 7 points				IW	Modules and IW	Attestation	Exam	Total sum			
T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	1	(40	15	30	100			
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	5				55		
2	2	2	2	1	2	2	2	2	2	1	2	2	2	2	2	1	2	2	2	2	2	2	1				
Total sum for M 1										Total sum for M 2																	
- 20										- 20																	

12. Scale of estimation: national and ECTS

Sum of points	ECTS	Estimation by national scale	
		examination	credit
90 – 100	A	excellent	

82-89	B	good	credited
75-81	C		
69-74	D	satisfactorily	
60-68	E		
35-59	FX	unsatisfactorily, repeated passing is possible	not credited, repeated passing is possible
1-34	F	unsatisfactorily, repeated discipline's studying is needed	not credited, repeated discipline's studying is needed

13. Methodological guidelines

1. Electronic course in the discipline "Analysis and control of the enterprise", posted at: <https://cdn.snau.edu.ua/moodle/course/view.php?id=3054>
2. Brychko A. M. Analysis and control of the enterprise: Course book for English-Speaking Students of Economics and Management Faculty, 1st year of study master's degree, specialty: 073 Management Educational program "Administrative management" / A.M. Brychko // Sumy, SNAU, 2018. Protocol №2, 01.11.2018. – 134 p.
3. Brychko A.M. Analysis and control of the enterprise: Methodical guidelines of practical lessons and independent work for 1st master course students daily form of education. Speciality 073 «Management», Training program «Administrative management», Speciality 051 «Economics» Training program «Business Economics» / Sumy, SNAU, 2019. – 56 p. (Protocol №3 from 23.12.20)

14. Recommended literature

Basic

1. Merchant, Kenneth A. Management control systems: performance measurement, evaluation and incentives / Kenneth A. Merchant, University of Southern California, Wim A. Van der Stede, London School of Economics. 2017.
2. Management control systems: performance measurement, evaluation, and incentives / Kenneth A. Merchant, Wim A. Van der Stede. 2012.
3. Richard E. Just. Mathematical modelling in agricultural economics / Richard E. Just., University of Maryland, USA, 10 p. 2018.

4. The Benefits from agricultural research and development, innovation and productivity growth / Alston, J. //OECD Food, Agriculture and Fisheries Working Papers, 2015
5. Financial analysis: a user approach / Gary Giroux. New York; [Chichester]: Wiley, 2013.
6. Analysis of the Operation and Financial Condition of the Enterprise / Leonardo da Vinci programme project. - Institute of Professional Financial Managers London, UK, 2015.
7. International financial statement analysis / Thomas R. Robinson[et al.]. (CFA Institute investment series), 2018.
8. Sheshukova T.G., Rybalko O.A. Assessment of system of internal control of the foreign trade activity. Formation, operation and development of enterprise structures in different forms, types and areas of economic activity: proceedings of the annual international conference. Budapest, 2018, pp. 50–54.
9. Gorodilov M.A., Fetisova O.A. Goal Costing – Cost of Products (Works, Services) Calculation Methods Based on Systems Target Costing and Kaizen Costing in Sphere of Information Technologies. Inter-national Business Management, 2015, no. 9 (5), pp. 980–986.
10. Analysis of Receivables of the Enterprises. URL: http://otherreferats.allbest.ru/finance/00040116_0.html.
11. Hnyeusheva I., Katsylo O. The Influence of Application Methods of Refinancing Receivables on the Financial Stability of the Enterprise // Economic Analysis. Collected Works. 2017. №8 Part 2. P.82-85.
12. Karika I.M. The Improvement in the Financial Condition of the Company through the Development of a Mechanism for the Replenishment of the Working Capital // State and Regions. 2018. №6.P. 106-111.
13. Krylov S. I. Method of Analysis of the Receivables and Payables According to the Accounting(Financial) Statements // Financial Gazette: Finance, Taxes, Insurance, Accounting: e-zine, 2011. № 4 URL: <http://www.1-fin.ru/?id=614>
14. Kudats'ka T.S. Analysis of Accounts Receivable of the Enterprise. URL: http://www.rusnauka.com/31_PRNT_2010Economics/73543.doc.htm

15. Kuz'mynchuk N.V., Zubar V.M. Receivables Management in the Conditions of Economic Crisis URL: http://www.rusnauka.com/3_ANR_2012/Economics/10_99356.doc.htm

16. The Benefits from agricultural research and development, innovation and productivity growth / Alston, J. //OECD Food, Agriculture and Fisheries Working Papers, 2015

17. Mathematical programming for agricultural, environment and resource economics / Harry M. Kaiser, Kent D. Messer, University of Delaware, USA, 2011.

Additional (Statistical data from Internet)

1. <http://www.fas.usda.gov>
2. <http://epp.eurostat.ec.europa.eu>
3. <https://www.sciencedirect.com/science/book/9780750601337>
4. <https://trove.nla.gov.au/work/16855051>
5. <https://blogs.cfainstitute.org/investor/2012/08/17/book-review-financial-statement-analysis-a-practitioners-guide/>