

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

SUMY NATIONAL AGRICULTURAL UNIVERSITY

Faculty **economics and management**

Department **public administration**

MODULE SYLLABUS

**Analysis and control of the enterprise
(Compulsory)**

Implemented in the educational program Administrative Management
in specialty 073 «Management»
at 2nd level of higher education

Sumy – 2021

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Module syllabus agreed at the Department meeting	Minutes No <u>16</u> dated June <u>24</u> 2021
	Head of public administration Department <u>[Signature]</u> (<u>O.P. Slavkova</u>)

Agreed:

Guarantor of the educational program [Signature] (L.I. Kalachevska)

Dean of the faculty where the educational program is implemented [Signature] (N.I. Strochenko)

Review of the work program (attached) was provided by: Slavkova O.P.

[Signature]
Brichko A.M.

Methodist of the Department of Education Quality, licensing and accreditation [Signature] (Barbora N. C.)

Registered in the electronic database: date: 27.08. 2021

Academic year in which changes are made	The number of the appendix to the work program with a description of the changes	The changes have been reviewed and approved		
		Date and number of the minutes of the meeting of the department	Head of Department	Guarantor of the educational program

1. GENERAL INFORMATION ABOUT THE EDUCATIONAL COMPONENT

1.	Title	Analysis and control of the enterprise		
2.	Faculty/Department	Economics and Management / Public Administration		
3.	Type (compulsory or optional)	compulsory		
4.	Program(s) to which module is attached (to be filled in for compulsory types)	073 Management		
5.	Module can be suggested for (to be filled in for optional types)	Administrative management		
6.	Level of the National Qualifications Framework	2		
7.	Semester and duration of module	1, 1-15 weeks		
8.	ECTS credits number	5		
9.	Total workload and time allotment	Directed study		Self-directed study
		Lectures	Practicals	Labs
		44	30	-
10.	Language of instruction	English		
11.	Module leader	Abraham Yuliya Volodymyrivna, Associate Professor of the Department of Public Administration and Administration (room №310 of the Faculty of Economics)		
12.	Module leader contact information	066-72-62-897, chub-y@ukr.net		
13.	Module description	<p>Analysis and control over the activities of the enterprise is a method of documentary observation, control and analysis of economic and financial activities of producers and managers (enterprises, organizations, joint ventures), as well as a system of collecting, measuring, processing and transmitting information about economic activities. external users to make optimal decisions.</p> <p>The study of the discipline "Analysis and control of the enterprise" ends with the final control in the form of an exam.</p>		
14.	Module aim	<p>1. The educational component is based on the study of enterprise economics.</p> <p>2. The educational component is the basis for the disciplines: political economy, statistics, accounting, business economics</p>		
15.	Module Dependencies (prerequisites, co-requisites, incompatible modules)	<p>Write-off - the task is not credited.</p> <p>Use of prohibited means during control means - the answer is not counted.</p> <p>Plagiarism - the task does not count.</p>		
16.	The policy of academic integrity	<p>Write-off - the task is not credited.</p> <p>Use of prohibited means during control means - the answer is not counted.</p> <p>Plagiarism - the task does not count.</p>		
17.	Link in Moodle	https://cdn.snau.edu.ua/moodle/course/view.php?id=3054		

2. LEARNING OUTCOMES AND THEIR RELATIONSHIP WITH SOFTWARE LEARNING OUTCOMES

MLOs: On successful completion of the module the learner will be able to:	PLOs				How assessed
	PLOs 2	PLOs 11	PLOs 13	PLOs 14	
MLOs 1: understand the place of analysis and control in the management system of the enterprise, its essence, functions and main tasks	x	x			Multiple choice tests
MLOs 2: to know and understand a set of methods of management analysis	x	x			Multiple choice tests, essay execution
MLOs 3: know modern methods of economic and managerial analysis			x		Multiple choice tests, essay execution
MLOs 4: understand the main economic processes occurring in the enterprise, accounting registers and forms of accounting, accounting for cash in the company's cash and current account, inventories and finished goods, fixed assets and intangible assets.				x	Multiple choice tests, essay execution
MLOs 5: be able to classify the composition of assets and liabilities of the enterprise, compile the balance sheet, determine the correspondence of accounts.		x			Multiple choice tests, calculation task
MLOs 6: be able to compile primary documents in carrying out business transactions and accounting registers, classify accounting accounts on the basis of acquired theoretical knowledge.	x		x		Multiple choice tests, calculation task
MLOs 7: formulate conclusions and develop proposals for improving the management system of the enterprise.		x	x		Multiple choice tests, calculation task

3. PROGRAM OF THE COURSE

Topics	Distribution of hours			Learning resources B - basic, A - additional
	Classroom work		Individual work	
	Lectures	Practical seminars		
<p>Topic 1. An enterprise as a basic element of industry.</p> <p>1. An enterprise, its main task and purpose. 2. Types of enterprises. 3. Combinations of enterprises. 4. Economic partnerships.</p>	-	-	4	B (1-6) A (13-15)
<p>Topic 2. Essence, objectives and types of economic analysis.</p> <p>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.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 3. Methods and methodology of economic analysis.</p> <p>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.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 4. Organization of Economic Analysis.</p> <p>1. Information basis of analysis. 2. Organization and stages of economic analysis.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 5. Theoretical basis of the financial analysis.</p> <p>1. The purpose and objectives of financial analysis. 2. Organization of analytical work at the company. 3. Information base of financial analysis.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 6. Organization of Economic Analysis.</p> <p>1. Information basis of analysis. 2. Organization and stages of economic analysis.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 7. Theoretical basis of the financial analysis.</p> <p>1. The purpose and objectives of financial analysis. 2. Organization of analytical work at the company. 3. Information base of financial analysis.</p>	2	2	2	B (1-6) A (13-15)
<p>Topic 8. Organization of Economic Analysis.</p> <p>1. Information basis of analysis.</p>	2	2	2	B (1-6) A (13-15)

2.Organization and stages of economic analysis.				
Topic 9. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	2	2	B (1-6) A (13-15)
Topic 10. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	2	2	B (1-6) A (13-15)
Topic 11. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	2	2	B (1-6) A (13-15)
Topic 12. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	2	2	B (1-6) A (13-15)
Topic 13. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	2	2	B (1-6) A (13-15)
Topic 14. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	2	2	B (1,2,4) A (16,17)
Topic 15. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	-	6	B (1,2,4) A (16,17)
Topic 16. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	-	4	B (1,2,4) A (16,17)
Topic 17. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial	2	-	4	B (1-6) A (13-15)

analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.				
Topic 18. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	-	4	B (1-6) A (13-15)
Topic 19. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	-	4	B (1,2,4) A (16,17)
Topic 20. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	-	4	B (1,2,4) A (16,17)
Topic 21. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	2	6	B (1-6) A (13-15)
Topic 22. Organization of Economic Analysis. 1.Information basis of analysis. 2.Organization and stages of economic analysis.	2	2	6	B (1,2,4) A (16,17)
Topic 23. Theoretical basis of the financial analysis. 1.The purpose and objectives of financial analysis. 2.Organization of analytical work at the company. 3.Information base of financial analysis.	2	-	8	B (1-6) A (13-15)
TOTAL	44	30	76	

4. TEACHING AND LEARNING METHODS

MLOs	Teaching methods (work to be carried out by the teacher during classes, consultations)	Teaching methods (what types of educational activities the student must perform independently)
MLOs 1: understand the place of analysis and control in the management system of the enterprise, its essence, functions and main tasks	Lecture, practical lesson, discussion,	Elaboration of theoretical material
MLOs 2: to know and understand a set of methods of management analysis	Lecture, practical lesson, discussion, debate	Elaboration of theoretical material, performance of calculation tasks, preparation of essays
MLOs 3: know modern methods of economic and managerial analysis	Lecture, practical lesson, discussion, debate	Elaboration of theoretical material, performance of calculation tasks, preparation of essays
MLOs 4: understand the main economic processes occurring in the enterprise, accounting registers and forms of accounting, accounting for cash in the company's cash and current account, inventories and finished goods, fixed assets and intangible assets.	Lecture, practical lesson, discussion	Elaboration of theoretical material, performance of calculation tasks, preparation of essays
MLOs 5: be able to classify the composition of assets and liabilities of the enterprise, compile the balance sheet, and determine the correspondence of accounts.	Lecture, practical lesson, discussion	Elaboration of theoretical material, performance of calculation tasks, preparation of essays
MLOs 6: be able to compile primary documents in carrying out business transactions and accounting registers, classify accounting accounts based on acquired theoretical knowledge.	Lecture, practical lesson, discussion	Elaboration of theoretical material, performance of calculation tasks
MLOs 7: formulate conclusions and develop proposals for improving the management system of the enterprise.	Lecture, practical lesson, discussion	Elaboration of theoretical material, performance of calculation tasks, preparation of essays

5. ASSESSMENT

5.1.1. To assess the expected learning outcomes provided

No	Methods of summative evaluation	Points / Weight in the overall score	Date of compilation
1.	Essay	20/20%	Until the 13th week
2.	ICT 1 (individual calculation task)	10/10%	Up to 7 weeks
3.	ICT2 (individual calculation task)	15/15%	Until the 13th week
4.	Testing	25/25%	During the

			semester
5.	Exam (written answer to open-ended questions and performance of practical-calculation task)	30/30%	According to the session schedule

5.1.2. Evaluation criteria

Component	Unsatisfactorily	Satisfactorily	Fine	Perfectly
Essay	<12 points	12-14	15-18	19-20
	<i>Task requirements not met</i>	<i>Most requirements are met, but some components are missing or insufficiently disclosed, there is no analysis of other approaches to the issue</i>	<i>All requirements of the task are fulfilled</i>	<i>All requirements of the task are fulfilled, creativity, thoughtfulness is shown, own solution of a problem is offered</i>
ICT 1	<5 points	5-6	7-8	9-10
	<i>Task not completed</i>	<i>The method of execution is correct, but there are significant errors</i>	<i>The task is completed, but there are minor errors</i>	<i>The task is completely completed. There are no errors</i>
ICT 2	<7 points	7-9	10-12	13-15
	<i>Task not completed</i>	<i>The method of execution is correct, but there are significant errors</i>	<i>The task is completed, but there are minor errors</i>	<i>The task is completely completed. There are no errors</i>

5. 2. Summative assessment:

To assess current learning progress and understand areas for further improvement

№	Elements of formative assessment	Date
1	Testing in (Kahoot / Quizizz)	At the end of each topic
2	Filling in self-assessment information	At the end of the relevant topic
3	Perform tasks in the Learnings App	At the end of the relevant topic
4	Written feedback on an essay	Within 1 week after execution
5	Quest	At the end of the relevant topic
6	Oral feedback from the teacher during the ICT	During the ICT

5.3. Assessment scale operating at the University:

The sum of points for all types of educational activities	Score on a national scale	
	For exam, course project (work), practice, qualification work	for offset
90 - 100	perfectly	credited
82-89	fine	
75-81		
69-74	satisfactorily	
60-68		

35-59	unsatisfactory with the possibility of reassembly	not credited with the possibility of re-assembly
0-34	unsatisfactory with mandatory re-study of the discipline	not enrolled with mandatory re-study of the discipline

6. LEARNING RESOURCES

6.1. Key resources

6.1.1. Textbooks / manuals

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. 240p.
2. Management control systems: performance measurement, evaluation, and incentives / Kenneth A. Merchant, Wim A. Van der Stede. 2012. 320p.
3. Richard E. Just. Mathematical modelling in agricultural economics. Richard E. Just., University of Maryland, USA, 10 p. 2018. 142p.
4. Alston, J The Benefits from agricultural research and development, innovation and productivity growth. 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. CFA Institute investment series), 2018. 300p.
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 inter-national 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.

6.1.2. Methodical support

1. Electronic course in the discipline «Analysis and control of the enterprise», link 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. Sumy, SNAU, 2018. 134 p. (Protocol №2, 01.11.2018).
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)

6.2. Additional resources

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. Alston, J. The Benefits from agricultural research and development, innovation and productivity growth . *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.

6.3. Software

Laptop, personal computer, mobile device (phone, tablet) with Internet connection, multimedia device for: communication and surveys; homework; performing tasks of independent work; testing (current, boundary, final control), standard MS Office application packages.

6.4. Information resources:

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