

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SUMY NATIONAL AGRARIAN UNIVERSITY

Public Management and Administration Department
Faculty of Economics and Management

MODULE SYLLABUS

Analysis and control of the enterprise

(compulsory)

Implemented in the “*Administrative management*” Academic Program

Area of specialization 073 “*Management*”

at the second (master's) level of higher education

Author: _____ **Alina BRYCHKO Phd, Associate Professor of Public Management and Administration**
Department

Module syllabus agreed at the Public Management and Administration Department meeting	Protocol № 11 dated June 5 2023
	Head of Public Management and Administration Department _____ (Olena SLAVKOVA)

Approved by:

Guarantor of the Academic program _____ (Larysa KALACHEVSKA)

Dean of the Faculty _____ (Margaryta LYSHENKO)

Syllabus review (attached) is provided by: _____ (Svitlana LUKASH)

_____ (Tetyana KHARCHENKO)

Representative of the Department of Education Quality assurance,
licensing and accreditation _____ (_____)

Registered in electronic data base _____ 2023

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	Alina Brychko PhD, Associate Professor of Public Management and Administration Department		
12.	Module leader contact information	Email: alinkabrychko@gmail.com SNAU, building of the Faculty of Economics and Management, aud. 310 e		
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	providing students with theoretical knowledge and practical skills for continuous, interconnected, strictly documented observation of the economic activity of enterprises and the accumulation of information about this activity and the use of information for making management decisions. Get acquainted with the global experience of accounting and control at the enterprise.		
15.	Module Dependencies (prerequisites, co-requisites, incompatible modules)	<ol style="list-style-type: none"> 1. The educational component is based on the study of enterprise economics. 2. The educational component is the basis for the disciplines: Enterprise activity planning, Management consulting 		
16.	The policy of academic integrity	<p>When performing practical work, writing essays and writing modular, attestation, test and examination papers, the student must follow the rules of academic integrity. Upon detection of facts of write-off or academic dishonesty, the work performed by the student is canceled.</p> <p>The policy on academic integrity is based on the norms of the "Code of Academic Integrity of SNAU" and "Regulations on the</p>		

		<p>Prevention and Detection of Academic Plagiarism in Sumy NAU" (approved by the Academic Council of SNAU № 6 of 26.12.2017), In particular, for violating the rules of academic integrity (in one form or another, provided by the Code) during the study of the OK, persons studying at the university may be held liable for such forms of:</p> <ul style="list-style-type: none"> - re-assessment; - re-passing the training course; - warning; - reprimand; - deductions from the university; (Part 5 of Article 48 of the draft Law of Ukraine "On Education"); - arrest or restriction of liberty, or imprisonment, with deprivation of the right to hold certain positions or engage in certain activities with a fine. <p>Violations of the Code of Academic Integrity by any participant in the educational process (student or teacher) must be reported to the Academic Integrity Council in accordance with the procedure specified in the Code (Part 4).</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 1	PLOs 2	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		IW	
	LC	PC		
Topic 1. An enterprise as a basic element of industry. 1. An enterprise, its main task and purpose. 2. Types of enterprises. 3. Combinations of enterprises. 4. Economic partnerships.	2	2	4	B (1-6) A (13-15)
Topic 2. Essence, objectives and types of economic analysis. 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	2	2	B (1-6) A (13-15)
Topic 3. Methods and methodology of economic analysis. 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	2	2	B (1-6) A (13-15)
Topic 4. Organization of Economic Analysis. 1. The main requirements to the organization of economic analysis. 2. Stages of economic analysis. 3. The organization of analytical work at the enterprise. 4. Planning analytical work.	2	2	2	B (1-6) A (13-15)
Topic 5. 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. 4. Description of financial ratios	2	-	2	B (1-6) A (13-15)
Theme 6. Analysis of financial results of the enterprise. 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	2	2	B (1-6) A (13-15)
Theme 7. Analysis of the fixed assets 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	2	2	B (1-6) A (13-15)
Theme 8. Analysis of production costs 1. Objectives, goals and information base for analysis of production costs. 2. Analysis of production costs by the cost elements and cost items	2	2	2	B (1-6) A (13-15)

<p>Theme 9. Analysis of the financial condition of the company.</p> <p>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.</p>	2	2	2	B (1-6) A (13-15)
<p>Theme 10. Management analysis as part of management accounting.</p> <p>1.The essence of management analysis. 2.Object and methods of the management analysis.</p>	2	2	4	B (1-6) A (13-15)
<p>Theme 11. Analysis of organizational and technical level of production.</p> <p>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.</p>	2	2	4	B (1-6) A (13-15)
<p>Theme 12. Analysis of production and sales.</p> <p>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.</p>	2	2	4	B (1-6) A (13-15)
<p>Theme 13. Portfolio analysis as a basis for strategic management analysis.</p> <p>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).</p>	2	2	4	B (1-6) A (13-15)
<p>Theme 14. Strategic analysis as a basis for making strategic management decisions.</p> <p>1.Definition and concept 2.SWOT analysis 3.PEST analysis 4.Porter's five forces 5.Four corner's analysis 6.Value chain analysis 7.Early warning systems 8.War gaming</p>	2	2	4	B (1,2,4) A (16,17)
<p>Theme 15. Forecasting.</p> <p>1. Forecasting in enterprise management. 2. The enterprise's environment 3. Stages of forecasting 4. The process of planning</p>	2	-	4	B (1,2,4) A (16,17)
<p>Theme 16. Facility planning, Production Planning and Control</p> <p>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 8. Aggregate planning (AP)</p>	2	-	4	B (1,2,4) A (16,17)

Theme 17. Entrepreneurial motivation. 1. Concept of motivation 2. Motivating factors 3. Theories of motivation 4. Financial and non-financial motivators	2	-	4	B (1-6) A (13-15)
Theme 18. Control Structure and Types of Control: 1. Creating Organizational Control Systems 2. List Five Control Structures Needed in the Business 3. Design of Organization Structure and Control Systems 4. Financial Control of the Enterprise 5. Marketing Control 6. Business Ethics and Management Control	2	-	4	B (1,2,4) A (16,17)
Theme 19. Management Control Systems 1. Fundamentals of Management Control 2. Principles of Management Control 3. Management Control of Production and Operations 4. Management Control of Projects Management Control of Research and Development	2	-	4	B (1,2,4) A (16,17)
Theme 20. Strategic accounting and control. 1. The essence and importance of strategic accounting at the enterprise. 2. Strategic Performance Control 3. Budget as an Instrument of Control	2	2	4	B (1-6) A (13-15)
Theme 21. Controlling as a tool for management. 1. Meaning of Controlling Function of Management 2. Importance of Controlling 3. Controlling as a Fundamental Function of Management 4. Limitations of Controlling	2	2	4	B (1,2,4) A (16,17)
Theme 22. Auditing and Implementation of Management Control Systems 1. Prerequisites for effective auditing 2. Types of audits 3. Reporting audit results 4. Limitations of audit 5. Implementation of Management Control Systems	2	-	4	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, presentation	20/20%	Until the 13th week
2.	Individual work (individual calculation task, presentation)	25/25%	Up to 14-15 weeks
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>
Individual work	<13 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	Oral feedback from the teacher during classroom work	constantly
3	Oral questioning during classes and feedback from the teacher during classroom work	constantly
4	Conversation and discussion during classroom lectures	constantly
5	Oral feedback from the teacher on the results of the IW	14-15 weeks
6	Discussion of reports on the topic of independent study of the discipline	constantly
7	Oral feedback from the teacher and students after the exam	15 weeks

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 Computer Applications and soft

- 1 Electronic repository of Sumy NAU // [electronic resource]. - Access point: <http://repo.sau.sumy.ua/>
- 2 Google Cloud & Docs software - for providing methodological materials, communication with students (placement of completed tasks).
- 3 Software of the distance learning system Moodle 3.11 - for the organization of distance learning of students (access to teaching materials, communication with the teacher, the implementation of various types of assessment).
- 4 Software Zoom Video Communications, Inc. v. 5.6.1 - to organize training via video link (if necessary).

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/>
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Work program review (syllabus)

Parameter by which the work program (syllabus) of the educational component is evaluated by the guarantor or a member of the project team	Yes	No	Comment
Learning outcomes for the educational component correspond to the NQF	+		
Learning outcomes for the educational component correspond to the stipulated PRN (for compulsory EC)	+		
Learning outcomes in the educational component provide an opportunity to measure and assess the level of their achievement	+		

Member of the project group of the AP "Administrative management"

Svitlana Lukash_____

The parameter by which the working program (syllabus) of the educational component is evaluated by the teacher of the relevant department	Yes	No	Comment
Learning outcomes for the educational component correspond to the NQF	+		
Learning outcomes for the educational component correspond to the NQF	+		
Learning outcomes by educational component provide an opportunity to measure and assess the level of their achievement	+		
Learning outcomes relate to the competencies of students, not the content of the discipline (contain knowledge, skills, abilities, not topics of the curriculum of the discipline)	+		
The content of the EC is formed in accordance with the structural and logical scheme	+		
Learning activity (teaching and learning methods) allows students to achieve the expected learning outcomes	+		
The educational component involves learning through research that is appropriate and sufficient for the appropriate level of higher education	+		
The assessment strategy within the educational component is in line with the policy of the University / faculty	+		
The provided assessment methods allow to assess the degree of achievement of learning outcomes in the educational component	+		
The workload of students is adequate to the volume of the educational component	+		
Recommended learning resources are sufficient to achieve learning outcomes	+		
The literature is relevant	+		
The list of educational resources contains the necessary software products to achieve learning outcomes	+		

Lecturer at the Department of Public Management and Administration Tetyana KHARCHENKO _____