

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SUMY NATIONAL AGRARIAN UNIVERSITY
Faculty of Economics and Management
Public Management and Administration Department

MODULE SYLLABUS

Analysis and control of the enterprise

(compulsory)

Speciality	Management
Educational program	Administrative management
level of higher education	the second (master's)

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Module syllabus agreed at the Public Management and Administration Department meeting	Protocol № 20 dated June 3 2025
	Head of Public Management and Administration Department <u>Alina BRYCHKO</u>

Approved by:

Guarantor of the Academic program Larysa KALACHEVSKA

Dean of the Faculty Svitlana LUKASH

Syllabus review (attached) is provided by: Svitlana LUKASH

(Tetyana KHARCHENKO)

Representative of the Department of Education Quality assurance, licensing and accreditation F. Ban

(Magie Banasek)

Registered in electronic data base 12.06. 2025

Information on reviewing the work program (syllabus):

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	Faculty of Economics and Management / Public Management and Administration Department		
3.	Type (compulsory or optional)	compulsory		
4.	Program(s) to which module is attached (to be filled in for compulsory types)	EP "Administrative Management", specialty D3 "Management"		
5.	Educational component may be offered for (to be filled in for selective ECs)			
6.	Level of the National Qualifications Framework	NQF of Ukraine – level 7, FQ-EHEA – second cycle, EQF-LLL – level 7		
7.	Semester and duration of module	1, 15 weeks		
8.	ECTS credits number	5 (150 hours)		
9.	Total workload and time allotment	Directed study		
		Lectures	Practicals	Self-directed study
		30	30	90
10.	Language of instruction	English		
11.	Module leader	Alina Brychko PhD, Associate Professor of Public Management and Administration Department		
11.1	Module leader contact information	Email: alina.brychko@snau.edu.ua SNAU, building of the Faculty of Economics and Management, aud. 310 e		
12.	Module description	Analysis and control of an enterprise is a method of documentary observation, control and analysis of the economic and financial activities of producers and businessmen (enterprises, organizations, etc.), as well as a system for collecting, measuring, processing and transmitting information about economic activities, as well as a system for collecting, measuring, processing and transmitting information about the economic activities of an enterprise, organization to internal and external users for making optimal decisions. The study of the discipline "Analysis and control of enterprise activities" is completed by a final control in the form of an exam.		
13.	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.		

14.	Module Dependencies (prerequisites, co-requisites, incompatible modules)	<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: Enterprise activity planning, Management consulting</p>
15.	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 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>
16	Link in Moodle	https://cdn.snau.edu.ua/moodle/course/view.php?id=3054
17	Keywords	<p>enterprise, economic partnerships, economic analysis, analysis, economic information, factor analysis, modeling, organization, analytical work, planning, financial analysis, financial ratios, financial results, gross profit, profit analysis, income sources, profitability, fixed assets, structure, equipment use, effectiveness, production capacity, production costs, cost elements, cost items, analysis goals, financial condition, assessment, financial stability, creditworthiness, management analysis, management accounting, production analysis, technology, production, portfolio analysis, strategic analysis, SWOT, PEST, forecasting, management, environment, planning process, facilities planning, layout, motivation, motivating factors, control systems, control structures, financial control, management control, projects, budgeting, controlling, auditing, audit types, audit reports, audit limitations, control systems implementation, balance sheet, financial reporting, accounting forms, labor accounting, capital accounting, cash, bank accounts, fixed assets, production costs, primary documents, document flow, inventory</p>

2. LEARNING OUTCOMES AND THEIR RELATIONSHIP WITH SOFTWARELEARNING 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 aset of methods of managerial 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, forms of accounting, 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		x			Multiple choice tests,calculation task
MLOs 6: be able to compile primary documents in carrying out business transactions	x		x		Multiple choice tests,calculation task
MLOs 7: formulate conclusionsand develop proposals for improving the management systemof the enterprise.		x	x		Multiple choice tests, calculationtask

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 (3-5)
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	4	B (1-6) A (3-5)
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	4	B (1-6) A (3-5)
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	4	B (1-6) A (3-5)
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	-	-	4	B (1-6) A (3-5)
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	4	B (1-6) A (3-5)
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	4	B (1-6) A (3-5)
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	4	B (1-6) A (3-5)

Theme 9. Analysis of the financial condition of the company. 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	2	4	B (1-6) A (1-5)
Theme 10. Management analysis as part of management accounting. 1.The essence of management analysis. 2.Object and methods of the management analysis.	2	2	4	B (1-6) A (1-5)
Theme 11. Analysis of organizational and technical level of production. 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	2	4	B (1-6) A (1-5)
Theme 12. Analysis of production and sales. 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	2	4	B (1-6) A (1-5)
Theme 13. Portfolio analysis as a basis for strategic management analysis. 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	2	4	B (1-6) A (1-5)
Theme 14. Strategic analysis as a basis for making strategic management decisions. 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	2	2	4	B (1,2,4) A (1-5)
Theme 15. Forecasting. 1. Forecasting in enterprise management. 2. The enterprise's environment 3. Stages of forecasting 4. The process of planning	-	-	4	B (1,2,4) A (1-5)
Theme 16. Facility planning, Production Planning and Control 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)	-	-	4	B (1,2,4) A (1-5)

Theme 17. Entrepreneurial motivation. 1. Concept of motivation 2. Motivating factors 3. Theories of motivation 4. Financial and non-financial motivators	-	-	4	B (1-6) A (1-5)
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	-	-	4	B (1,2,4) A (1-5)
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	-	-	4	B (1,2,4) A (1-5)
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 (1-5)
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 (1-5)
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	-	-	6	B (1-6) A (1-5)
TOTAL	30	30	90	

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 managerial 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, forms of accounting, 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	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	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
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5.1.2. Evaluation criteria

Summative assessment method	Unsatisfactory	Satisfactory	Good	Excellent
Essay	<12 points	12-15 points	15-18 points	19-20 points
	Task requirements not met	Most requirements are met, but some components are missing or insufficiently disclosed, there is no analysis of other approaches to the issue	All requirements of the task are fulfilled	All requirements of the task are fulfilled, creativity, and thoughtfulness is shown, own solution of a problem is offered
Testing	< 15 points	15-19 points	20-23 points	24-25 points
	provided the correct answer to less than 60% of the tasks	provided the correct answer to 60% -74% of tasks	given the correct answer to 75% - 89% of tasks	provided the correct answer for 90% or more of the tasks
Individual work	< 15 points	15-19 points	20-23 points	24-25 points
	Task requirements not met	Most of the requirements are met, but some components are missing or insufficiently disclosed	All requirements of the task are fulfilled	All the requirements of the task are fulfilled, creativity is demonstrated, the results are presented within the general discussion
Exam	0-5 points	5-15 points	15-27 points	27-30 points
	The student is not sufficiently oriented in the theoretical material	The student is not sufficiently oriented in the theoretical material, but some components are disclosed	The student is sufficiently oriented in the theoretical material,	The student is well versed in the theoretical material

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. A.M. Brychko: Analysis and control of the enterprise: Lecture notes for English-speaking students of master's degree of speciality 073 "Management", training program "Administrative management" / editor Brychko A.M. - Sumy, 2023. – 134 p. (Протокол № 1 від 06.09.23)
3. A.M. Brychko: Analysis and control of the enterprise: Methodical guidelines of practical lessons for English-speaking students of master's degree of speciality 073 "Management", training program "Administrative management" / editor Brychko A.M. - Sumy, 2023. – 40 p. (Протокол № 1 від 06.09.23)
4. A.M. Brychko: Analysis and control of the enterprise: Methodical guidelines for independent work for English-speaking students of master's degree of speciality 073 "Management", training program "Administrative management" / editor Brychko A.M. - Sumy, 2023. – 30 p. (Протокол № 1 від 06.09.23)

6.2. Additional resources

1. Brychko A. Management of innovative development of agricultural enterprises.

Економіка та суспільство. 15 2022. № 45. URL:
https://economyandsociety.in.ua/index.php/journal/article/view/1908 DOI: 10.32782/2524-0072/2022-45-2 (0,5 д.а.)

2. Brychko A.M. Analysis of trends and state control of sports industry development in Ukraine: Журнал «Наукові інновації та передові технології» (Серія «Управління та адміністрування», Серія «Право», Серія «Економіка», Серія «Психологія», Серія «Педагогіка»). 2023. № 7(21) 2023. С. 65-75. https://doi.org/10.52058/2786-5274-2023-7(21)-65-74

3. Cui Xiaoping, Brychko A. (2023). Analysis of enterprise management innovation in the context of the Internet. Modern Economics, 40(2023), 64-67. DOI: https://doi.org/10.31521/modecon.V40(2023)-09. (0.5 д.а.)

4. Zhu L., Brychko A. Analysis of development trend in international agri-food markets // International scientific journal "Internauka". Series: "Economic Sciences". - 2023. №10. https://doi.org/10.25313/2520-2294-2023-10-9298

5. Yao Minjiang, Alina Brychko Management of digital transformation on innovation performance in Chinese enterprises: an Empirical analysis Економіка і суспільство. №71/2025. https://doi.org/10.32782/2524-0072/2025-71-22.

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:

13. <http://www.fas.usda.gov>

14. <http://epp.eurostat.ec.europa.eu>

15. <https://www.sciencedirect.com/science/book/9780750601337>

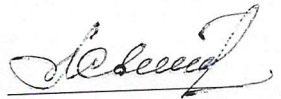
16. <https://trove.nla.gov.au/work/16855051>

17. <https://blogs.cfainstitute.org/investor/2012/08/17/book-review-financial-statement-analysis-a-practitioners-guide/>

Рецензія на робочу програму (силабус)

Параметр, за яким оцінюється робоча програма (силабус) освітнього компонента гарантом або членом проєктної групи	Так	Ні	Коментар
Результати навчання за освітнім компонентом (ДРН) відповідають НРК	+		
Результати навчання за освітнім компонентом (ДРН) відповідають передбаченим ПРН (для обов'язкових ОК)	+		
Результати навчання за освітнім компонентом дають можливість виміряти та оцінити рівень їх досягнення	+		

Член проєктної групи ОП доцент кафедри публічного управління та адміністрування
Світлана ЛУКАШ



Параметр, за яким оцінюється робоча програма (силабус) освітнього компонента викладачем відповідної кафедри	Так	Ні	Коментар
Загальна інформація про освітній компонент є достатньою	+		
Результати навчання за освітнім компонентом (ДРН) відповідають НРК	+		
Результати навчання за освітнім компонентом (ДРН) дають можливість виміряти та оцінити рівень їх досягнення	+		
Результати навчання (ДРН) стосуються компетентностей студентів, а не змісту дисципліни (містять знання, уміння, навички, а не теми навчальної програми дисципліни)	+		
Зміст ОК сформовано відповідно до структурно-логічної схеми	+		
Навчальна активність (методи викладання та навчання) дає змогу студентам досягти очікуваних результатів навчання (ДРН)	+		
Освітній компонент передбачає навчання через дослідження, що є доцільним та достатнім для відповідного рівня вищої освіти	+		
Стратегія оцінювання в межах освітнього компонента відповідає політиці Університету/факультету	+		
Передбачені методи оцінювання дозволяють оцінити ступінь досягнення результатів навчання за освітнім компонентом	+		
Навантаження студентів є адекватним обсягу освітнього компонента	+		
Рекомендовані навчальні ресурси є достатніми для досягнення результатів навчання (ДРН)	+		
Література є актуальною	+		
Перелік навчальних ресурсів містить необхідні для досягнення ДРН програмні продукти	+		

Викладач кафедри публічного управління та адміністрування д.н.держ.упр., доцент
Тетяна ХАРЧЕНКО

