

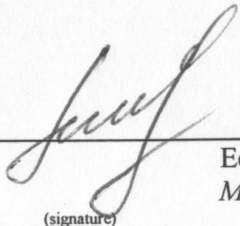
Ministry of Education and Science of Ukraine
Sumy National Agrarian University
Faculty of Economics and Management
Department of Marketing and Logistics

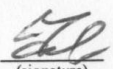
Syllabus of the educational component

**OK 20. BUSINESS ANALYSIS
(mandatory)**

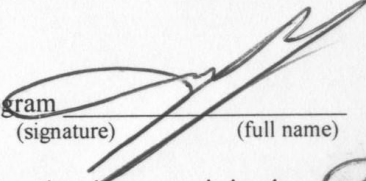
Implemented within the educational program *D 3 (073) "Management"*
in specialty *D 3 (073) "Management"*
at the first (bachelor's) level of higher education

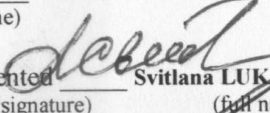
Sumy – 2026

Developer:  **LYSHENKO Marharyta** Doctor of
Economics , Professor of the Department of
Marketing and Logistics
(signature) (sumame, initials) (academic degree and title, position)

Reviewed, approved and ratified at a meeting of the Department of <i>Marketing and Logistics</i> (name of department)	minutes of 02. 06. 2026, No. 19
	Manager departments <u></u> Natalia MAKARENKO (signature) (last name, initials)

Agreed:

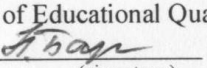
Guarantor of the educational program  **Natalia STOYANETS**
(signature) (full name)

Dean of the faculty where the educational program is implemented  **Svitlana LUKASH**
(signature) (full name)

A review of the work program (attached) was provided by:

(Full name)

(Full name)

Methodologist of the Department of Educational Quality,
licensing and accreditation  **H. Baranik**
(signature) (full name)

Registered in the electronic database: date: 26.06 2026 .

Information on reviewing the work program (syllabus):

Academic year in which changes are made	Number of the appendix to the work program with a description of the changes	Changes reviewed and approved		
		Date and number of the minutes of the department meeting	Head of the Department	Educational program guarantor
2022	-	No. 15 dated 03. 06. 2022	Lyshenko M.O.	Stoyanets N.V.
2023	-	No. 20 dated 06. 06. 2023	Makarenko N.O.	Stoyanets N.V.
2024	-	No. 14 dated 04. 06. 2024	Makarenko N.O.	Stoyanets N.V.
2025	-	No. 18 dated 16. 06. 2025.	Makarenko N.O.	Stoyanets N.V.
2026		No. 1 9 dated 02. 06. 202 6	Makarenko N.O.	Stoyanets N.V.

1. GENERAL INFORMATION ABOUT THE EDUCATIONAL COMPONENT				
1.	Name OK	Analysis of economic activity		
2.	Faculty/department	Faculty of Economics and Management/Department of Marketing and Logistics		
3.	Status OK	Mandatory		
4.	Program/Specialty (programs) that include OC for mandatory OC	Educational and professional program 073 - "Management" First level of higher education in specialty 073 Management Knowledge area 07 Management and administration		
5.	OK can be offered for selective OKs	-		
6.	NQF level	6		
7.	Semester and duration of study	3rd year, 6th semester, 1 - 15 weeks - full-time		
8.	Number of ECTS credits	5		
9.	Total hours and their distribution	Contact work (classes) full-time		
		Lectures	Practical/seminar	Laboratory
		30	30	
	Daily			90
	correspondence	14	10	126
10.	Language of instruction	Ukrainian		
11.	Teacher/Educational Component Coordinator	Doctor of Economics , Professor Marharyta Lyshenko		
11.1	Contact information	050 583 17 74, lm_1980@ukr.net , aud . 204 main body		
12.	General description of the educational component	Discipline "Analysis of economic activity" - aimed at deepening economic knowledge, at forming among higher education students theoretical foundations, organization and methods of conducting analysis of economic activity; the ability to give an objective assessment of financial and economic activity, diagnose the main problems of its development, identify areas for improvement and justify management decisions aimed at increasing the efficiency of functioning; mastering a scientific approach to choosing optimal management options. of competencies in higher education applicants - the ability to abstract thinking, analysis and synthesis; the ability to search, process and analyze information from various sources; the ability to form accounting and analytical information for effective management of the enterprise's activities; the ability to analyze the economic activities of the enterprise in order to make management decisions.		
13.	Purpose of the educational component	Goal: acquiring knowledge and practical skills in the methodology of conducting analysis at different levels of management in order to comprehensively assess management results, justify and determine internal reserves for the rational use of material, financial and labor resources for making scientifically sound management decisions.		
14.	Prerequisites for studying OK, connection with other educational components of OP	1. The educational component is based on the disciplines: statistics, business economics. 2. The educational component is the basis for the disciplines: marketing research, marketing pricing, marketing product policy.		
15.	Academic Integrity Policy	Course policy – no forms of violation of academic integrity are tolerated. In the case of such events, the response will be in accordance with the regulatory documents of the Ukrainian National Academy of Sciences on the academic integrity of participants in the educational process. It is unacceptable for students to: - during the performance of tests and theoretical surveys, use sources of information (oral (prompts), written (works of other people), printed (books, methodical manuals), electronic (telephones, tablets) that are not permitted by the teacher. For using telephones and computer equipment without the teacher's permission, violation of discipline, the student receives 0 points for the lesson and is obliged to complete such a lesson; - Cheating during tests is prohibited. Mobile devices are allowed to be used only during online testing; - When working on assignments, violations of academic integrity are not permissible: when using Internet resources and other sources of information, the student must indicate the source used when completing the assignment.		

		Applicants are allowed to use generative artificial intelligence systems (ChatGPT , Gemini , Copilot , etc.) to search for information, generate ideas, analyze data, and improve the structure of texts, provided that: • mandatory indication of the fact of using AI; • checking the accuracy of the information received; • independent performance of the analytical part of the work; • adherence to the principles of academic integrity
16.	Keywords	Analysis of economic activity; economic analysis; management decisions; efficiency of enterprise activity; financial analysis; analysis of costs and results; profitability; financial condition of the enterprise; resource potential; factor analysis; competitiveness; business analytics.
17.	Course number on the Moodle platform	https://cdn.snau.edu.ua/moodle/course/view.php?id=292

2. LEARNING OUTCOMES BY EDUCATIONAL COMPONENT AND THEIR RELATIONSHIP WITH PROGRAM LEARNING OUTCOMES

Learning outcomes for OK: After studying the educational component, the student is expected to be able to...	Program learning outcomes that the OC aims to achieve (indicate the number according to the numbering given in the OP) ¹					How is RND assessed?
	PRN 4	PRN 5	PRN 6	PRN 12	PRN 18	
DRN 1. Apply theoretical basic knowledge, possess methods and tools for economic and marketing analysis of the functional areas of the organization's activity.						Theoretical section of knowledge.
DRN 2. Solve analytical and practical problems, apply critical thinking using methods and techniques of economic and marketing analysis to justify management decisions.	x		x			Preparation (writing) of calculation and analytical test papers on topics.
DRN 3. Analyze and evaluate the production and sale of products, the provision of services, the costs and cost of the enterprise, the use of land, labor, and material resources of the enterprise, its financial results and profitability; evaluate the economic consequences of the functioning of enterprises and organizations.	x		x	x	x	Preparation (writing) of calculation and analytical test work on topics, writing conclusions; defense of individual (practical) calculation work.
DRN 4. Apply basic knowledge in practical situations to research, evaluate, analyze, synthesize, and identify reserves for improving the performance of enterprises and organizations.	x	x			x	Preparation (writing) of calculation and analytical test work on topics, writing conclusions; defense of individual (practical) calculation work.
DRN 5. Organize a search, make an independent choice, have tools and develop measures aimed at increasing the efficiency of the functioning of the business entity	x		x		x	Preparation (writing) of calculation and analytical test work on topics, writing conclusions; defense of individual (practical) calculation work.

PRN 4. Demonstrate skills in identifying problems and justifying management decisions.

PRN 5. Describe the content of the functional areas of the organization.

PRN 6. Demonstrate skills in searching, collecting and analyzing information, calculating indicators to justify management decisions.

PRN 12. Evaluate the legal, social, and economic consequences of the organization's operations.

¹Must comply with the Matrix of ensuring program learning outcomes by the relevant components of the educational program, indicated for mandatory educational components of OP I and II levels, for all (mandatory and selective OK) OP III

PRN 18. Analyze the development indicators of management objects in the implementation conditions sustainable development programs.

3. CONTENT OF THE EDUCATIONAL COMPONENT (COURSE PROGRAM)

Topic. List of issues to be addressed within the topic	Distribution within the overall time budget		Recommended reading ²	
	Classroom work	Independent work		
	Luke	P.z		
<i>Topic 1. Subject and types of economic analysis. Methods and techniques of economic analysis.</i> 1. The essence, subject and objectives of the analysis of economic activity in the enterprise management system. 2. Subject and types of economic analysis. 3. Comparison technique (comparison technique). 4. Method of absolute differences. Method of analysis of relative values (relative differences). Method chain substitutions . 5. Others methods economic analysis (balance sheet , economic and mathematical ...). 6. Digital technologies in business analysis. Modern analytical tools, including Microsoft Excel , Power BI , and Tableau, to support management decisions. 7. Analysis as a management function and decision-making tool. Analysis of the organization's business processes.	2/1	2	4/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 2. Analysis of land resources .</i> 1. The meaning and objectives of land resources analysis. 2. Analysis of the composition and structure of land. 3. Assessment of the economic efficiency of land use and reserves for improving their use.	2/1	2	9/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 3 Analysis of fixed assets and current assets.</i> 1. The meaning and objectives of fixed asset analysis. 2. Analysis of the availability of the composition, structure and reproduction of fixed assets. 3. Analysis of fixed asset availability. 4. Analysis of the effectiveness of the use of funds. 5. Analysis of current assets and performance indicators of the OA.	4/2	4/2	9/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 4. Analysis of labor resources, labor productivity and payroll .</i> 1. Meaning, tasks, information support for the analysis of the efficiency of the use of labor resources. 2. Methodology for analyzing the efficiency of using labor resources and developing measures to improve personnel efficiency. 3. Analysis of the use of working time. 4. Analysis of the use of the payroll fund. Stages of the analysis of the payroll fund. Reserves for improving the payroll fund.	4/2	4/1	4/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 5. Analysis of crop production .</i> 1. Analysis of the dynamics and implementation of the production plan in the field of crop production. 2. Analysis of factors influencing the implementation of the production plan for individual types of agricultural crops and groups. 3. Analysis of the effectiveness of using progressive technologies for growing agricultural crops. 4. Reserves for increasing crop production	2/1	2/1	4/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 6. Analysis of livestock production .</i> 1. Analysis of the dynamics of the implementation of the plan in the livestock industry 2. Analysis of the implementation of the livestock plan. 3. Animal performance analysis. 4. Analysis of animal feeding levels and feed use. 5. Reserves for increasing livestock production	2/1	2/1	5/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 7. Analysis of production and sales of products, analysis of works and services. Analysis of marketing activities.</i>	2/2	2/1	5/14	Textbooks, manuals -1.

²Specific source from the main or additionally recommended literature

1. The meaning and tasks of product production analysis. 2. Sources of production analysis. 3. Analysis of production volumes and structure. 4. Analysis of product range and product quality. 5. Studying the rhythm of production. 6. Determination of reserves for growth in production and sales volumes. 7. Analysis of marketing activities. 8. Using business analytics in organizational management.				Methodological support: 1-3. Other sources: 1-5.
<i>Topic 8. Analysis of product cost . Analysis of activity costs and cost management.</i> 1. Determination of costs according to the PSBO. 2. Analysis of cost dynamics for the entire enterprise. 3. Stages of analysis of the cost of crop production. Reasons for changes in costs per 1 ha. Composition and structure of cost by elements 4. Analysis of the dynamics of cost prices in the livestock industry as a whole. Analysis of costs by costing items. 5. Cost analysis in farms and peasant farms. 6. Reserves for reducing production costs. Analysis of enterprise costs and search for reserves for their reduction.	6/2	6/2	10/14	Textbooks, manuals -1. Methodological support: 1-3. Other sources: 1-5.
<i>Topic 9. Analysis of financial results and profitability .</i> 1. Meaning, analysis tasks and sources of information. 2. Analysis of the use of agricultural products and their marketability. 3. Analysis of the financial results of the enterprise and their types. 4. Analysis of financial results from operating activities and factors affecting its level across the enterprise as a whole. 5. Gross profit calculation method and its analysis. 6. Analysis of financial results of a particular type of product. Determination of factors affecting the profit of a unit of production. 7. Determination of profitability indicators. Methodology for calculating and analyzing profitability indicators. 8. Study of foreign methods for determining the impact of factors on profit and profitability. Features of calculation and analysis. 9. Risk analysis and justification of management decisions. 10. Comprehensive analysis of economic activity as a tool for strategic enterprise management.	6/2	6/2	10/14	Textbooks, manuals -1-2. Methodological support: 1-3. Other sources: 1-5.
Total	30 /14	30 /10	6 0 /126	

4. TEACHING AND LEARNING METHODS

DRN	Teaching methods (work that will be carried out by the teacher <u>during classroom lessons</u> , consultations)	Teaching methods (what types of learning activities should <u>the student perform independently</u>)
DRN 1. Apply theoretical basic knowledge, possess methods and tools of economic and marketing analysis regarding the functioning and development of business entities, and critical thinking skills	Interactive lectures, lecture discussions. Interactive learning technologies (<i>for example</i>) - use of multimedia technologies, case study (method of analyzing specific situations) .	Express student surveys, oral surveys, testing, use of educational and control tests, use of reference lecture notes , and others.
DRN 2. Solve analytical and practical problems, apply critical thinking using methods and techniques of economic and marketing analysis	Case method Brainstorming Interactive learning technologies (<i>for example</i>) - use of multimedia technologies, case study (method of analyzing specific situations) .	Discussion of a situational task, writing conclusions, analytical teaching methods

DRN 3. Analyze the production and sale of agricultural and industrial products, the provision of services, the costs and cost of the enterprise, the use of land, labor, and material resources of the enterprise, its financial results and profitability; evaluate and analyze the marketing activities and competitiveness of the enterprise and its products.	Interactive learning technologies (<i>for example</i>) - use of multimedia technologies, case study (method of analyzing specific situations) .	Discussion of a situational task; writing conclusions; performing a practical task; calculation and presentation of individual calculation and analytical work, presentation of work, defense; teaching methods according to the nature of the logic of cognition (analytical, methods of synthesis, induction and deduction, translational method) .
DRN 4. Apply basic knowledge in practical situations to research, evaluate, analyze, synthesize, and identify reserves for improving the activities of business structures of various forms of ownership	Interactive learning technologies (<i>for example</i>) - use of multimedia technologies, case study (method of analyzing specific situations) .	Writing conclusions; performing a practical task; calculating and presenting individual computational and analytical work, presenting the work, defending it; analytical teaching methods; exchanging ideas (think-pair-share) .
DRN 5. Organize a search, make an independent choice, have tools and develop measures aimed at increasing the efficiency of the functioning of the business entity	Interactive learning technologies (<i>for example</i>) - use of multimedia technologies, case study (method of analyzing specific situations) .	Writing conclusions; performing a practical task; calculating and presenting individual computational and analytical work, presenting the work, defending it; analytical teaching methods; teaching methods based on the nature of the logic of cognition (analytical, synthesis, induction and deduction methods, translational method) .

5. EVALUATION BY EDUCATIONAL COMPONENT

5.1. Summative assessment

5.1.1. To assess the expected learning outcomes, there are

No.	Summative assessment methods	Points / Weight in the overall score	Date of compilation
1	Theoretical knowledge: Oral survey or testing on each topic (1 point for each correct answer) for the first and second boundary control. The maximum score for the first theoretical boundary control is 10 points. The maximum score for the second theoretical boundary control is 10 points.	20 points / 20%	7th week, Week 14
2	Preparation (writing) of calculation and analytical test work on topics	20 points /20%	Week 7, 14
3	Multiple choice test (1 point for each correct answer).	15 points /15%	6 / 7 week
4	Defense of individual (practical) computational work on all topics related to your research object (calculation, writing conclusions and proposals, preparing a presentation, defense).	15 points /15%	14-15 weeks
	TOGETHER	70 points / 70%	Week 15
5	Final control: completion of a comprehensive task for the entire educational component - test - theoretical question - computational and practical problem	30 points /30%	according to the approved schedule
	Total	100 points /100%	

5.1.2. Evaluation criteria

Component ³	Unsatisfactorily	Satisfactorily	Good	Perfectly ⁴
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³ Specify the summative assessment component

⁴ Indicate the distribution of points and the criteria that determine the level of assessment

Theoretical knowledge: Oral survey or testing on each topic (1 point for each correct answer) for the first and second boundary control The maximum score for the first theoretical boundary control is 10 points. The maximum score for the second theoretical boundary control is 10 points.	<i><12 points</i> The student possesses some theoretical elements of the course. There is no complete understanding of the theoretical material.	<i>12-15 points</i> The student has mastered the basic theoretical material provided for by the discipline program, which is the minimum acceptable. Understands the basic provisions, but makes a significant number of inaccuracies and gross errors, which can be eliminated with the help of the teacher.	<i>15-18 points</i> The student demonstrates good knowledge, has a good command of the material that corresponds to the discipline program, but makes some inaccuracies.	<i>18-20 points</i> The student demonstrates complete and solid knowledge of the theoretical educational material in the volume corresponding to the program of the discipline. Knows modern technologies and calculation methods in this discipline.
Preparation (writing) of calculation and analytical test work on topics	<i><12 points</i> The requirements for calculation and analytical control work have not been met.	<i>12-15 points</i> Most of the calculations have been completed, but individual components are missing or insufficiently disclosed, and there is no analysis or conclusions to the problem.	<i>15-18 points</i> All requirements of the task have been met, but there are inaccuracies in the conclusions and proposals. Errors in decisions and calculations are not systemic.	<i>18-20 points</i> All requirements for the calculation and analytical control work have been met, creativity and thoughtfulness have been demonstrated, and an original solution to the problem has been proposed.
Multiple choice test (1 point for each correct answer)	<i>< 9 points</i> The student possesses some theoretical elements of the course. There is no complete understanding of the theoretical material.	<i>10-15 points</i> The student has mastered the basic theoretical material provided for in the discipline program, which is the minimum acceptable. Understands the basic provisions, but allows for a significant amount of inaccuracies and gross errors, which can be eliminated with the help of the teacher.	<i>12 - 13 points</i> The student demonstrates good knowledge, has a good command of the material that corresponds to the discipline program, but makes some inaccuracies.	<i>14- 15 points</i> The student demonstrates complete and solid knowledge of the theoretical educational material in the volume corresponding to the discipline program.
Defense of individual (practical) computational work on all topics related to your research object (calculation, writing conclusions and proposals, preparing a presentation, defense)	<i>< 9 points</i> The requirements for the defense of individual (practical) computational work have not been met.	<i>10-11 points</i> The defense of the individual (practical) calculation work has been completed, but it allows for a significant number of inaccuracies and gross errors, which can be eliminated with the help of the	<i>12 -13 points</i> All requirements for the defense of individual (practical) calculation work have been met, but there are inaccuracies in the conclusions and proposals. When defending the calculation work,	<i>14- 15 points</i> All requirements for the defense of individual (practical) computational work have been met, creativity and thoughtfulness have been demonstrated, and an own solution to the problem has

		teacher. There is compliance with the algorithm in the presentation, but there is no deep understanding of the research issues.	the student provides comprehensive explanations, but there are inaccuracies in the proposals.	been proposed. Able to analyze and compare data from activity objects based on knowledge and skills acquired from this and related disciplines.
Final control: completion of a comprehensive task for the entire educational component - theoretical questions - computational and practical problem	< 18 points The theoretical task is partially covered; the requirements for the practical task are not met, and there are no conclusions or practical recommendations.	18 – 23 points Most of the requirements are met, but individual components are missing or insufficiently disclosed, there is no analysis of individual elements of the problem, and the conclusions do not fully disclose the calculations performed.	23 - 27 points All requirements for the theoretical and practical task have been met, but there are inaccuracies in the conclusions.	27- 30 points All requirements for the task were met, theoretical knowledge and practical skills in calculating problems and writing conclusions with proposals were demonstrated.

5.2. Formative assessment:

To assess current progress in learning and understand areas for further improvement,

No.	Elements of formative assessment	Date
1	Survey and oral comments from the teacher on its results	3,6,9,12,15 weeks
2	Self-assessment of current testing	7.14 week
3	Checking and discussing individual work	8.15 weeks
4	Teacher's instructions during the process of completing practical tasks	every couple
5	Discussion and self-correction of completed homework by students	through each practical session
6	Solving situational problems	on each pair
7	Checking and grading written assignments	3,6,9,12,15 weeks

6. LEARNING RESOURCES (LITERATURE)

6.1. Main sources

6.1.1 Textbooks, manuals

1. Lyshenko M.O., Zhmaylova O.G. Analysis of economic activity. teaching . manual . Sumy: SNAU , 2021. 231 p.
URL : <https://cdn.snau.edu.ua/moodle/course/view.php?id=292>
2. Lyshenko M.O., Selezon O.M. Financial analysis : lecture notes. Sumy National Agrarian University . Sumy. SNAU, 2026. 292 pages. URL : <https://cdn.snau.edu.ua/moodle/course/view.php?id=292>

6.1.2. Methodological support

1. Analysis of economic activity. Methodological guidelines for performing independent work for students of the bachelor's degree in the specialties 051 "Economics", 071 "Accounting and Taxation", 072 "Finance, Banking and Insurance", 073 "Management", 075 "Marketing", 076 "Entrepreneurship, Trade and Stock Exchange Activities". Sumy. SNAU. 2022. 60 p.
2. Lyshenko M.O. Analysis of economic activity . Methodological recommendations for conducting practical classes for students of specialties 071 "Accounting and taxation", 072 "Finance, banking and insurance", 073 "Management", 075 "Marketing", 076 "Entrepreneurship, trade and stock exchange activities", 051 "Economics" OS "bachelor" . Sumy, 2022. 77 p .
3. Electronic course on business analysis URL : <https://cdn.snau.edu.ua/moodle/course/view.php?id=292>

6.1.3. Other sources

1. Zhmaylova O.G., Strochenko N.I., Lyshenko M.O., Zhmaylov V.M. Financial analysis : textbook . Sumy National Agrarian University . Sumy. SNAU, 2019. 292 pages. URL : <https://cdn.snau.edu.ua/moodle/course/view.php?id=292>
2. Lyshenko M.O., Zhuk R.I., Petrenko O.I. Management of the marketing, sales and logistics concept and its implementation into the business strategy of the entity Agricultural Entrepreneurship. *Bulletin of the SNAU. Series Economics and Management* . 2025. No. 1 (101). P. 49-55 . file :/// C :/ Users / Admin / Downloads /% D 0% A 1% D 0%9 D % D 0%90% D 0% A 3%20% E 2%84%961(101) 2025%20(1). pdf

3. Lyshenko M.O., Us Yu. Optimization Directions marketing management of the enterprise's product policy by developing a market strategy. *Bulletin of SNAU. Series Economics and Management* . 2024. **No. 3(99)**. P.39-40. <https://snaujournal.com.ua/index.php/journal/article/view/348>

4. Lyshenko M.O., Kolodnenko N.V. The effectiveness of applying the concept of intensification of commercial efforts (sales marketing concept) at the enterprise. *Ukrainian Journal of Applied Economics and Technology* . 2022. Vol. 7. No. 3. P. 31 – 37. URL: http://ujae.org.ua/wp-content/uploads/2022/12/ujae_2022_r03_a4.pdf

5. Lyshenko M.O., Mushtay V.A., Nechyporenko V.V., Shumkova O.V. Innovative, methodological and scientific foundations for evaluating the product range in the marketing management of an enterprise. *Bulletin of the Kharkiv National Agrarian University named after V.V. Dokuchaev*. Series "Economic Sciences". No. 3. 2021. P. 269-280 . URL: <https://visen.knau.kharkov.ua/visn2021t2.html>

6.2. Information resources

Official website of the State Statistics Service of Ukraine. URL : <http://www.ukrstat.gov.ua/>

6.3. Software

Using the standard Microsoft package Excel