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

MODULE SYLLABUS

CC 7 Analysis and control of the enterprise

(compulsory component)

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

Sumy – 2026

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

Module syllabus agreed at the Public Management and Administration Department meeting	Protocol №19 dated May 11 2026	
	Head of Public Management and Administration Department ________	Alina BRYCHKO

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 ________ (N. Bakanik)

Registered in electronic data base 04. 06. 2026

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	The first semester, 15 weeks			
8.	ECTS credits number	5 (150 hours)			
9.	Total workload and time allotment	Directed study			Self-directed study
		Lectures	Practicals	Labs	
		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, 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	formation of a system of theoretical knowledge and practical skills among higher education students regarding the organization of analysis and control of the economic activities of an enterprise, the formation and use of accounting and analytical information, the evaluation of financial and economic results of activities, the justification of management decisions in the conditions of modern management. To get acquainted with the world experience of accounting and control at the enterprise.			
14.	Module Dependencies (prerequisites, co-requisites, incompatible modules)	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			

15.	The policy of academic integrity	The policy on academic integrity at Sumy National Agrarian University is determined by the documents presented on the page: https://snau.edu.ua/viddil-zabezpechennya-yakosti-osviti/zabezpechennya-yakosti-osviti/akademichna-dobrochesnist/ Academic integrity of higher education applicants is an important condition for mastering the results of training in the discipline and obtaining an appropriate assessment in the current and final controls. In the event of a violation of academic integrity by a higher education applicant (cheating, plagiarism, fabrication), the work is assessed as unsatisfactory and must be performed again. At the same time, the teacher reserves the right to change the topic of the assignment. For violation of academic integrity, education applicants may be held to the following academic responsibility: - re-taking the assessment (test, exam, credit, etc.); - re-taking the relevant educational component of the educational program. Retaking the credit is possible with the permission of the Vice-Rector for Scientific, Pedagogical and Educational Work if there are valid reasons (for example, sick leave).
16	Link in Moodle	https://cdn.snau.edu.ua/moodle/course/view.php?id= 3054
17	Keywords	enterprise, economic analysis, accounting, business activity, enterprise management, enterprise development management, analysis, economic analysis, control, production costs, primary documents, inventory, management accounting, financial control, resource control, production control, economic control, analysis methods, reporting, financial condition of the enterprise, enterprise, agricultural enterprise, agricultural market, digital tools, digital transformation, innovative approaches to management, innovative management

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: Analyze the essence, functions and role of analysis and control in the enterprise management system, assess their impact on the effectiveness of management decisions and justify areas for improving the management system.	x	x		x	Multiple choice tests
MLOs 2: Apply modern methods of economic and management analysis for a comprehensive assessment of the financial and economic activities of the enterprise, identify cause-and-effect relationships, assess risks and justify strategic and tactical management decisions.	x	x		x	Current test control (multiple choice tests on the Moodle platform)
MLOs 3: Analyze the process of forming accounting and analytical information, assess the quality and relevance of accounting data for information support of management, control and making management decisions.	x		x		Practical classes; calculation tasks, solving practical cases
MLOs 4: Use accounting and analytical information and control results for a comprehensive assessment of the effectiveness of the enterprise's activities, develop analytical conclusions, forecast performance results and form substantiated management recommendations.	x	x	x	x	Preparation for writing an essay for a seminar class

3. PROGRAM OF THE COURSE

Topics	Distribution of hours			Learning resourcesB - basic, A - additional
	Classroom work		IW	
	LC	PC		
Topic 1. Fundamentals of accounting in the system of economic management. Subject and method of accounting 1. Characteristics of the subject of accounting. 2. Tasks and functions of accounting. 3. Objects of accounting. 4. General characteristics of the accounting method. 5. Analysis of the enterprise's activities.	2	2	8	B (1-6) A (3-5)
Topic 2. Balance sheet 1. Content and structure of the balance sheet. 2. Requirements for the balance sheet 3. Changes in the balance sheet due to business transactions. 4. The value of the balance sheet for managing an enterprise and analyzing its financial condition.	2	2	4	B (1-6) A (3-5)
Topic 3. Documentation as an element of the accounting method 1. General concept of documents and accounting documentation. 2. Classification of documents. 3. Document flow and its organization. 4. Storage of documents.	-	2	4	B (1-6) A (3-5)
Topic 4. Accounting accounts and double entry. 1. The essence and purpose of accounting accounts. 2. Structure of accounting accounts. 3. Characteristics of active, passive and active-passive accounts. 4. Double entry. 5. Analysis of synthetic and analytical accounting accounts.	-	2	4	B (1-6) A (3-5)
Topic 5. Chart of accounts for accounting 1. Chart of accounts for accounting and its structure. 2. The concept of account classification.	2	2	4	B (1-6) A (3-5)
Topic 6. Inventory, its purpose and reflection in accounting 1. Tasks of inventory, its meaning. 2. Types of inventory. 3. Procedure for conducting and registering inventory.	2	-	4	B (1-6) A (3-5)
Topic 7. Methodology of accounting for basic economic processes. 1. Analysis of the cycle of economic assets. 2. Classification of production costs and their composition.	-	2	4	B (1-6) A (3-5)

Topic 8. Management accounting and control: essence, main elements 1 Essence of management accounting. 2. Subject, method and objects of management accounting. 3. Analysis of the enterprise's activities.	2	-	4	B (1-6) A (1-5)
Topic 9. Accounting registers and forms of accounting 1. Analysis of accounting registers. 2. Methods of correcting errors in accounting registers. 3. Analysis of accounting forms and their development.	2	-	4	B (1-6) A (1-5)
Topic 10. Fundamentals of accounting organization and accounting reporting 1. Tasks of accounting organization. 2. Analysis of accounting work at the enterprise. 3. Analysis of the work of the enterprise archive. 4. Rights and obligations of the chief accountant. 5. Analysis of accounting statements, basic requirements for them. 6. Basic forms and indicators of accounting statements. 7. Procedure for drawing up, reviewing and approving reports	2	2	4	B (1-6) A (1-5)
Topic 11. Accounting for fixed assets 1. Economic content of fixed assets. 2. Classification, valuation of fixed assets. 3 Primary accounting for fixed assets. 4. Synthetic and analytical accounting for fixed assets.	2	2	4	B (1-6) A (1-5)
Topic 12. Accounting for cash. Accounting for the sale of products (works, services) 1. Accounting for cash transactions in national and foreign currency. 2. Accounting for transactions on bank accounts in national and foreign currency. 3. Accounting for other cash. 4. Analysis of the sales process. Primary accounting. 5. Synthetic and analytical accounting for the sale of products (works, services)	2	-	8	B (1-6) A (1-5)
Topic 13. Accounting for settlement transactions. 1. Analysis of settlements with buyers and customers 2. Analysis of settlements for claims 3. Analysis of settlements for advances 4. Analysis of settlements with accountable persons 5. Analysis of settlements for compensation for material damage. 6. Analysis of settlements with the budget	2	2	4	B (1,2,4) A (1-5)
Topic 14. Accounting for labor and its payment 1. Tasks of accounting for labor and its payment. 2. Primary accounting. 3. Summary and grouping of accrued wages. 4. Synthetic and analytical accounting for wages. 5. Accounting for deductions from wages.	2	-	4	B (1,2,4) A (1-5)
Topic 15. Accounting for equity 1. Analysis of authorized capital. 2. Analysis of additional capital 3. Analysis of reserve capital 4. Analysis of withdrawn capital. 5. Analysis of unpaid capital.	2	2	6	B (1,2,4) A (1-5)

Topic 16. The procedure for closing accounting accounts. Accounting reporting of an enterprise 1 The procedure for closing accounting accounts. 2. The essence and meaning of accounting reporting, the main requirements for it.	-	2	4	B (1-6) A (1-5)
Topic 17. Essence, principles, functions, methods and organizational foundations of control and audit work at the enterprise. 1. Analysis in the economic control system: essence, tasks, functions, principles, standards, subject, objects and subjects. 2. General aspects of the organization of control and audit work at the enterprise. 3. Responsibility of enterprise employees.	-	2	4	B (1,2,4) A (1-5)
Topic 18. Organization and methods of financial control at the enterprise 1. Tasks, objects, sources, main methodological techniques and directions of financial control at the enterprise. 2. Organization of control of cash and investments. 3. Control of receivables and obligations of the enterprise	2	2	4	B (1,2,4) A (1-5)
Topic 19. Methods of control of production of agricultural enterprises 1. Organization of control of production of crop products. 2. Methods of control of production of livestock products. 3. Organization of control of costs for maintenance of machinery and tractor fleet and auxiliary production.	2	2	4	B (1-6) A (1-5)
Topic 20. Organization of control of accounting, reporting and financial condition of the enterprise 1. Tasks, objects, sources, main methodological methods and directions of control. 2. Organization of control of the financial accounting and reporting of the enterprise.	2	2	4	B (1,2,4) 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 typesof educational activities the student must perform independently)
MLOs 1: Analyze the essence, functions and role of analysis and control in the enterprise management system, assess their impact on the effectiveness of management decisions and justify areas for improving the management system.	Verbal: discussion, explanation, express survey Visual: - demonstration (multimedia file) Interactive learning technologies	Elaboration of theoretical material
MLOs 2: Apply modern methods of economic and management analysis for a comprehensive assessment of the financial and economic activities of the enterprise, identify cause-and-effect relationships, assess risks and justify strategic and tactical management decisions.	Verbal: discussion, explanation, express survey Visual: - demonstration (multimedia file) Interactive learning technologies	Elaboration of theoretical material, multiple Choice Test
MLOs 3: Analyze the process of forming accounting and analytical information, assess the quality and relevance of accounting data for information support of management, control and making management decisions.	Verbal: discussion, explanation, express survey Visual: - demonstration (multimedia file) Interactive learning technologies	Elaboration of theoretical material, preparation of essays
MLOs 4: Use accounting and analytical information and control results for a comprehensive assessment of the effectiveness of the enterprise's activities, develop analytical conclusions, forecast performance results and form substantiated management recommendations.	Verbal: discussion, explanation, express survey Visual: - demonstration (multimedia file) Interactive learning technologies	Elaboration of theoretical material, performance of calculation tasks

5. ASSESSMENT

5.1.1. To assess the expected learning outcomes provided

№	Methods of summative evaluation	Points / Weight in the overall score	Date of compilation
1.	Essay	20/20%	Until the 13th week
2.	Calculation task	25/25%	Up to 14-15 weeks
4.	Testing	25/25%	During the semester
5.	Exam (written answer to open-ended questions andperformance of practical-calculation task)	30/30%	According tothe session schedule

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
Calculation task	*< 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. Accounting: [textbook] / N.O. Loboda, O. M. Chabanyuk. Kyiv: ALERTA, 2022. 224 p.
2. Harmonization of accounting and auditing in the conditions of European integration: monograph / Honcharuk S.M., Loboda N.O., Pryimak S.V., Romaniv E.M., Shot A.P.: general editor. prof. Romaniv E.M. – Lviv: Rastr-7, 2024. – 234 p.
3. Loboda N.O., Chabanyuk O.M. Accounting: in diagrams and tables: textbook. – 2nd ed. – Kyiv: ALERTA, 2024. 217 p.
4. Kulynich M.B. Accounting, analysis, audit and taxation in managing the development of business entities through the prism of digitalization: monograph / M.B. Kulynych, A.O. Fatenok-Tkachuk, K.P. Melnyk. Lutsk: Vezha-Druk, 2021. 140 p.
5. Medynska, T., Loboda, N., Nohinova, N., Oliynyk, N., Borutska, Y. (2024). Optimization of ecological taxation: Role in the formation of environmental protection budgets. International Journal of Environmental Impacts, Vol. 7, No. 1, pp. 17-23.
6. Bondaruk, T., Medynska, T., Nikonenko, U., Melnychuk, I., Loboda, N. (2023). Fiscal policy as a guarantee of sustainable development under military conditions. International Journal of Sustainable Development and Planning, Vol. 18, No. 4, pp. 1097-1102.
7. Marek Garbowski, Svitlana Tiutiunnyk, Yurii Tiutiunnyk, Nelia Kondukotsova and Olha Karpenko. Digitalization of transfer pricing as an element of the management accounting system in the company. Academy of Accounting and Financial Studies Journal, Volume 25, Issue 1, 2021, pp. 1-8. URL: https://www.abacademies. org/articles/digitalization-of-transfer-pricing-as-an-element-ofthe-management-accounting-system-in-the-company-10057.html

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. Dietrich Darr, Brychko A.M.: Analysis and control of the enterprise: lecture notes for students of the field of knowledge D "Business, administration and law" specialty D3 "Management", EP "Administrative management" educational degree "Master" full-time form of education / ed. Dietrich Darr, Brychko A.M. Sumy, 2026 – 132 p.
3. Dietrich Darr, Brychko A.M.: Analysis and control of the enterprise: Methodological instructions for conducting practical classes for students of the field of knowledge D "Business, administration and law" specialty D3 "Management", EP "Administrative management" degree of higher education "Master" full-time form of education / ed. Dietrich Darr, Brychko A.M. Sumy, 2026 – 76 p.
4. Dietrich Darr, Brychko A.M.: Analysis and control of the enterprise: Methodological guidelines for independent work of students of the field of knowledge D "Business, Administration and Law" specialty D3 "Management", OP "Administrative Management" educational degree "Master" full-time form of education / ed. Dietrich Darr, Brychko A.M. Sumy, 2026 – 48 p.

6.2. Additional resources

1. 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.)
2. 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
3. Tkal, Ya. S., & Brychko, A. M. (2026). Accounting in enterprise risk management. Current issues of economic sciences, (21). https://a-economics.com.ua/index.php/home/article/view/1329. DOI https://doi.org/10.5281/zenodo.19510555

4. Brychko A.M., Buryk K.S. Management of small and medium-sized businesses under martial law in Ukraine. Business Navigator - Scientific and Production Journal 2 (85) 2026. pp. 392-396. DOI: https://doi.org/10.32782/business-navigator.85-61 URL: chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://business-navigator.ks.ua/journals/2026/85_2026/63.pdf

5. Tkal Ya.S., Brychko A.M. Financial classification of economic facts of accounting in environmental management «Modern Economics» No. 56 (2026) DOI: https://doi.org/10.31521/modecon.V56(2026)-32.

6. Brychko A.M., Tkal Y.S. (2026) Modern approaches to accounting, analysis and control at agricultural enterprises in the context of digitalization. Scientific Bulletin of the National Academy of Statistics, Accounting and Auditing, (2), 59-69. https://doi.org/10.31767/nasoa.2-2026.04

7. Corporate Sustainability Reporting Directive (CSRD). URL: https://kpmg.com/ua/uk/home/insights/2023/03/get-ready-for-a-newlevel-ofesg-reporting.html

8. Non-financial reporting: a tool for socially responsible business. URL: https://www.ppv.net.ua/uploads/work_attachments/NonFinancial_Reporting__UA_.pdf

9. Osipchuk, D., Chyzhevska, L., Petryshyn, L., Pryimak, S., Loboda, N., Antoshchenkova, V. (2024). Accounting for government grants in agricultural enterprises' reporting according to IFRS. Financial and Credit Activity: Problems of Theory and Practice,Vol. 4(57), pp. 143-154

10. Lega O. V., Mokienko T. V., Pryydak T. B., Sirenko O. V., Yaloveha L. V. Cost accounting and cost calculation of auxiliary production in agriculture. Investments: practice and experience. 2021. No. 10. P. 40–47. DOI: 10.32702/23066814.2021.10.40.

11. Primary accounting in agricultural enterprises: a textbook [for students of higher education] / edited by V. Ya. Plaksienko. Kyiv: Center for Educational Literature, 2020. 440 p.

12. Lega O. V., Mokienko T. V., Pryydak T. B., Sirenko O. V., Yaloveha L. V. Cost accounting and cost calculation of auxiliary production in agriculture. Investments: practice and experience. 2021. No. 10. P. 40–47. DOI: 10.32702/23066814.2021.10.40.

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/