

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

**ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ**



ОЦІНКА ЕФЕКТИВНОСТІ БІЗНЕСУ

робоча програма навчальної дисципліни

Галузь знань **07 "Управління та адміністрування"**
Спеціальність **073 "Менеджмент"**
Освітній рівень **перший (бакалаврський)**
Освітня програма **"Бізнес-адміністрування"**

Статус дисципліни **обов'язкова**
Мова викладання, навчання та оцінювання **англійська**

Завідувач кафедри
менеджменту та бізнесу

Тетяна ЛЕПЕЙКО

**Харків
2022**

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS



BUSINESS PERFORMANCE EVALUATION

syllabus of the educational discipline

Field of knowledge	07 Management and Administration
Specialty	073 Management
Level of education	first (bachelor)
Educational program	Business administration

Discipline status	Compulsory
Language of instruction, teaching and evaluation	English

Head
of Management and Business Department

Tetyana LEPEYKO

APPROVED

at the meeting of the *Management and Business department*
Protocol № 1 of August 29, 2022.

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**Sheet of renewal and re-approval
of the academic discipline syllabus**

Academic year	Date of the department meeting – developer of syllabus of the academic discipline	Protocol number	Sign of Head of the department

Abstract of the educational discipline

In the conditions of increasing intensity of competition on the domestic and world markets, rapid pace of introduction of new equipment, technology, materials, renewal of manufactured products, attention to issues of business efficiency is increasing. Management of business performance is impossible without a scientifically based evaluation of its level. The future manager must learn the knowledge, skills and abilities to assess business performance as fully as possible. The program of the academic discipline “Business performance evaluation” is compiled in accordance with the educational program of training bachelors in the specialty "Management".

Purpose of the academic discipline “Business performance evaluation” is to form a system of theoretical knowledge and applied skills in evaluating the business performance.

The tasks of the academic discipline are:

to learn the essence of performance, its types and contradictions;

to master the principles of business performance evaluation;

to master the techniques of evaluating the performance through calculating general and individual performance indicators.

The subject of the academic discipline is a set of principles and techniques of business performance evaluation for Ukrainian and international companies.

Characteristics of the educational discipline

Course	4
Semester	7
Quantity of credits ECTS	5
Final control	Pass

Structural and logical scheme of studying the discipline

Prerequisites	Postrequisites
Management	Complex training
Economics of enterprise	Bachelor thesis
Analytical support of business management	Financial management
Statistics	Managing the development
Finance	

Competence and learning outcomes of the discipline

Competence	Learning outcomes
SC1. Ability to identify and describe organizational characteristics. SC10. The ability to evaluate the work performed, ensure their quality and motivate the organization's personnel. SC12. The ability to analyze and structure the problems of the organization, to form reasonable solutions.	LO4. Demonstrate skills in problem identification and justification of management decisions.
SC10. The ability to evaluate the work performed, ensure their quality and motivate the organization's personnel. SC12. The ability to analyze and structure the problems of the organization, to form reasonable solutions.	LO6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions.
SC1. Ability to identify and describe organizational characteristics. SC2. The ability to analyze the results of the organization's activities, to compare them with the factors influencing the external and internal environment.	LO7. Demonstrate organizational design skills.

<p>SC1. Ability to identify and describe organizational characteristics.</p> <p>SC2. The ability to analyze the results of the organization's activities, to compare them with the factors influencing the external and internal environment.</p> <p>SC6. The ability to act socially responsibly and consciously.</p> <p>SC7. Ability to choose and use modern management tools.</p>	<p>LO8. To apply management methods to ensure the effectiveness of the organization.</p>
<p>GC5. Knowledge and understanding of the subject area and understanding of professional activity.</p> <p>GC8. Skills in using information and communication technologies.</p> <p>GC15. Ability to act in accordance with ethical considerations (motives).</p> <p>SC2. The ability to analyze the results of the organization's activities, to compare them with the factors influencing the external and internal environment.</p> <p>SC7. Ability to choose and use modern management tools.</p> <p>SC13. To understand the principles of law and use them in professional activities.</p>	<p>LO12. Assess the legal, social and economic consequences of the organization's functioning.</p>
<p>SC2. The ability to analyze the results of the organization's activities, to compare them with the factors influencing the external and internal environment.</p>	<p>LO 18. Assess opportunities for using technology to optimize business performance</p>
<p>GC4. Ability to apply knowledge in practical situations.</p> <p>GC5. Knowledge and understanding of the subject area and understanding of professional activity.</p> <p>SC5. The ability to manage the organization and its divisions through the implementation of management functions.</p>	<p>LO20. Coordinate aspects of business organizations that contribute to the effectiveness of its work</p>
<p>GC5. Knowledge and understanding of the subject area and understanding of professional activity.</p> <p>SC17. Ability to perform practical tasks within a specific functional area in an international environment</p>	<p>LO21. Demonstrate communication, research, technological and cross-cultural skills necessary to analyze business situations, prepare, justify and present management decisions.</p>

Syllabus of the educational discipline

Content module 1. Theoretical foundations of business performance evaluation

Topic 1. Essential characteristics of business performance

The subject and tasks of the educational discipline. The subject of the educational discipline. The essence and categorical apparatus of business performance. Interpretation of the meaning of the concept of "performance" in domestic and foreign science.

The essence of the concept of "effect". Types and forms of manifestation of effect and effectiveness. Types of effect and effectiveness. Contradiction of business performance. Contradictions between different types of business performance. Contradiction of economic efficiency.

Goals of the enterprise. Relation between the goals and the efficiency of the enterprise.

The place of the discipline in bachelor's study in management. The role of business

performance evaluation in the process of making managerial decisions.

Topic 2. Fundamentals of business performance measurement

Criteria and indicators of business performance. The content of the concepts "criterion" and "indicator". Criterion of business performance.

Types of business performance indicators. Groups of indicators of business performance. System of indicators of business performance. System of indicators of business performance. Principles of building a business performance indicator system.

Topic 3. Informational provision of business performance evaluation

Purpose of accounting and statistical reporting of the enterprise. Composition of reporting forms and their information content. Procedure for using separate forms of reporting.

The procedure for using separate forms of accounting and statistical reporting of the enterprise to calculate business performance indicators.

Content module 2. Business performance evaluation methodology

Topic 4. General indicators of business performance

Economic content and method of calculating the general indicators of business performance. The economic content of general indicators of business performance. Output and sales indicators. Turnover indicators. Profit indicators. Profitability indicators.

Topic 5. Indicators of the efficiency of the use of certain types of resources

The general logic of calculating indicators of the efficiency of the use of individual types of resources. Indicators of the efficiency of the use of material, fuel and energy resources. Indicators of the efficiency of the use of labor resources. Indicators of the efficiency of the use of property, plant and equipment.

The list of practical classes, as well as questions and tasks for independent training is given in the table "Rating plan of the discipline".

Teaching and learning methods

Achieving the expected learning outcomes is facilitated by the use of the following teaching and learning methods: discussions (topic 1), modeling of the business situations (topic 3); presentations (all topics); case method (topics 3 – 5), set of individual competency-oriented works (all topics), research-based teaching (topics 3 – 5).

Evaluation system of learning outcomes

The system of evaluation of the developed competencies takes into account the types of lessons, which, according to the syllabus, includes lectures, labs and independent training. Evaluation of the developed competencies is carried out using a 100-point accumulation system.

Control measures includes current control during lectures, laboratory classes and individual tasks and is estimated by the amount of points scored (maximum score – 100 points, minimum score that allows the student to pass the educational discipline successfully – 60 points).

Current control includes evaluation of applicant knowledge in the following forms and according to the following criteria:

competence-oriented task on topic – the ability to combine theory with practice when considering situations; logic, structure, style of presentation of the material when performing in the audience, the ability to justify their position (two sets of tasks, maximum score – 15 points each, 30 points in total);

written test – understanding the theoretical material, degree of mastering the theory and methodology of the problems under consideration; the degree of mastering the actual material of the discipline; ability to combine theory with practice in the process of considering problem situations,

problem solving (maximum score that an applicant can receive – 15 points for every of 2 practical tests, and 10 points for the theoretical test, 40 points in total);

presentation of individual task – depth and strength of knowledge, level of thinking, ability to systematize knowledge on individual topics, ability to draw sound conclusions, mastery of categorical apparatus, ability to find necessary information, systematize and process it; ability to conduct critical and independent evaluation of certain problematic issues (maximum score – 30 points).

The maximum possible score for a specific task is set provided that the individual task of the applicant or his oral response to all these criteria. The absence of one or another component reduces the number of points. During the evaluation of laboratory work, attention is also paid to the quality, independence and timeliness of delivery of completed tasks to the teacher, according to the schedule of the educational process. If any of the requirements are not met, the points will be reduced.

Independent training includes:

- 1) study of theoretical material from the previous lecture before each further lecture;
- 2) collection, generalization, processing of information necessary for active work in practical classes and performing the individual scientific research task.

The pass is based on the results of the applicant's work during the semester as a general assessment of the discipline, as the accumulation of points, in particular, for tests and independent work of the applicant. It results the final score in the discipline. The total score in the points for the semester is: 60 or more points – the discipline is passed successfully, 59 or less points – the discipline is not passed.

Forms of evaluation and distribution of points are given in the table "Rating plan of the educational discipline".

Rating plan of the educational discipline

Topic	Forms and types of learning	Forms of evaluation	Max points
Content module 1. Theoretical foundations of business performance evaluation			
Topic 1	<i>Classroom work</i>		
	Lectures 1 – 3 on the essence of business performance	Active work on lecture	-
	Performing the competencies-oriented task on calculating the output and sales indicators	Active participation in performing tasks	-
	<i>Independent training</i>		
	Search, selection and review of literary sources on a given topic Completing the laboratory task	Homework checking	-
Topic 2	<i>Classroom work</i>		
	Lecture 4 on fundamentals of business performance measurement	Active work on lecture	-
	Performing the competencies-oriented task on calculating the turnover indicators	Active participation in performing tasks	-
	<i>Independent training</i>		
	Search, selection and review of literary sources on a given topic Completing the laboratory task	Homework checking	-

Topic 3	<i>Classroom work</i>		
	Lectures 5 – 6 on informational provision of business performance evaluation	Active work on lecture	-
	Performing the competencies-oriented task on calculating the profit and profitability indicators	Active participation in performing tasks Written test	15 15
	<i>Independent training</i>		
	Search, selection and review of literary sources on a given topic Completing the laboratory task	Homework checking	-
Content module 2. Business performance evaluation methodology			
Topic 4	<i>Classroom work</i>		
	Lectures 7 – 10 on general indicators of business performance	Active work on lecture	-
	Performing the competencies-oriented task on calculating the general indicators of business performance by the data of Ukrainian company	Active participation in performing tasks	-
	<i>Independent training</i>		
	Search, selection and review of literary sources on a given topic Completing the laboratory task	Homework checking	-
Topic 5	<i>Classroom work</i>		
	Lectures 11 – 12 on individual indicators of business performance	Written test	10
	Performing the competencies-oriented task on calculating the individual indicators of business performance by the data of Ukrainian company	Active participation in performing tasks Written test	15 15
	<i>Independent training</i>		
	Search, selection and review of literary sources on a given topic Completing the laboratory task Preparation for presentation	Presentation	30

Recommended references

Main

1. Kotlyk A. Business performance evaluation. Summary of lectures. – Access mode: <https://pns.hneu.edu.ua/course/view.php?id=5197>.
2. Doerr J. Measure what matters : OKRs, the simple idea that drives 10x growth. – NY: Portfolio, Penguin, 2018. – 261 p. – Access mode: <https://www.pdfdrive.com/measure-what-matters-okrs-the-simple-idea-that-drives-10x-growth-e195177046.html>.
3. Gibson Ch. Financial Reporting and Analysis: Using Financial Accounting Information. – Access mode: https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf.
4. Stepasyuk L., Sulima N. Economics of enterprise. – Access mode: http://dglip.nubip.edu.ua/bitstream/123456789/9275/1/Stepasyuk_Sulima_%D0%95conomics%20of%20enterprise.pdf.

Additional

5. Lepeyko T. Finance of Enterprises : textbook / Kharkiv national university of economics. – X. : XHEУ, 2010. – 246 p.
6. Pasewark W. R. Understanding corporate annual reports: a practice set for financial accounting. – 3rd ed. – Boston, v.p. : Irwing McGrew-Hill, 1998. – 64 p.
7. Vause B. Guide to analyzing company. - London: Profile Books Ltd, 2005. – 312 p.
8. Walther L. M. Tools for enterprise performance evaluation: Budgeting and Decision making / Larry M. Walther, Christopher J. Skousen. – 2010. – 43 p.. - Access mode: <http://thuvienso.bvu.edu.vn/bitstream/TVDHBRVT/15227/1/Tools-for-Enterprise.pdf>.
9. Афанасьев М. В. Економіка підприємства : підручник / Харківський національний економічний університет. – X. : ІНЖЕК, 2013. – 660 с.
10. Экономика предприятия: Учебн. пособ. / Под ред. П. А. Орлова. – Харьков: ХГЭУ, 2000. – 392 с.

Informational resources in Internet

11. Kotlyk A. Business performance evaluation [Electronic resource] // Website of PNS of S. Kuznets KhNUE. – Access mode: <https://pns.hneu.edu.ua/course/view.php?id=5197>.
12. <https://www.smida.gov.ua> – website of Stock Market Infrastructure Development Agency of Ukraine, containing financial reports of corporations.