

INTRODUCTION

In the context of growing competition, ensuring the effective operation of an enterprise is possible only if timely and effective decisions are made based on a thorough analysis of the capabilities and condition of the enterprise. The discipline "Economic Analysis of Enterprise Activities" involves theoretical and practical training of students to analysis the economic activities of business entities, identify opportunities to improve the efficiency of the enterprise and provide proposals for measures aimed at improving the results of its activities.

The purpose of the course: is to form future managers' theoretical knowledge and practical skills in conducting and using various methods and models of analysis of enterprise activities.

The objectives of the course are:

mastering the basic provisions, concepts, patterns of analysis of the enterprise;

formation of skills and abilities to use the basic tools of activity analysis;

mastering the skills of functional, cost and technical and economic analysis;

mastering the skills of identifying factors influencing the results of the enterprise;

development of skills and abilities to identify reserves to improve the performance of the enterprise;

development, based on the results of the analysis, of recommendations for improving the enterprise management system.

The subject of the course is the laws, principles, methods and tools for analysing economic processes in the activities of an enterprise.

The object of the course is the economic activity of the enterprise.

The results of training and competence formed by the course are defined in the table. 1.

Table 1

Learning outcomes and competences formed by the course

Learning outcomes	Competences that must be mastered by a student of higher education
LO 3	SC12
LO 4	GC4, GC12, SC10
LO 6	SC2, SC12
LO 8	SC2
LO11	GC3
LO 12	GC15

where

LO 3. Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership.

- LO 4. Demonstrate skills in identifying problems and justifying management decisions.
- LO 6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions.
- LO 8. Apply management methods to ensure the effectiveness of the organization.
- LO 11. Demonstrate situational analysis and communication skills in various areas of the organization.
- LO 12. Assess the legal, social and economic consequences of the organization's functioning.
- GC 3. Ability to abstract thinking, analysis, synthesis.
- GC 4. Ability to apply knowledge in practical situations.
- GC 12. Ability to generate new ideas (creativity).
- GC15. The ability to act on the basis of ethical considerations (motives).
- SC 2. The ability to analyse the results of the organization's activities, to compare them with the factors of influence of the external and internal environment.
- SC 10. The ability to evaluate the work performed, ensure their quality and motivate the organization's personnel.
- SC 12. The ability to analyze and structure the problems of the organization, to form reasonable solutions.

COURSE CONTENT

Topic 1. Theoretical foundations of economic analysis.

1.1. The essence and tasks of economic analysis.

The essence of economic analysis. The role of economic analysis in the choice of further development of the enterprise. Object, subject, goals, tasks and structure of the discipline.

1.2. Main characteristics of types of analysis.

Features of the organization of current, operative and perspective analysis. Types of economic analysis: functional-cost, technical-economic, financial.

1.3. Sources of information for analysis.

Information verification. Types of information used in the analysis. Characteristics of indicators of economic information.

Topic 2. Basic techniques and methods of economic analysis.

2.1. Methods of economic analysis.

Techniques and methods of analysis: comparison, average values, grouping, detailing of indicators, balance method, balance method.

2.2. Methods of economic and mathematical analysis.

The essence of the main economic and mathematical methods of analysis of production activity. A brief description of the methods. Theory of correlation and regression, technique and features of use. Theory of mass service and practice of use. Statistical control of product quality, features of use.

Methods of mathematical programming, their features, methods of problem solving, and practice of use. Network methods of planning and management of production activities. Basic concepts and practice of use. Using computer programs to solve economic problems using mathematical methods.

Topic 3. Analysis of production and sale of products.

3.1. Tasks and information provision of the analysis

Tasks of analyzing the execution of the production plan. Problems of analysis of production and sale of products. Sources.

3.2. Analysis of the dynamics of production and sales indicators.

Analysis of the implementation of the production plan. Analysis of the implementation of the product sales plan. Analysis of nomenclature, structural changes, shifts in rhythm, completeness and assortment. Analysis of product quality.

3.3. Analysis of the influence of factors on the volume of product sales.

The influence of the main factors on the implementation of the production volume plan. Analysis of the implementation of the product sales plan, determining the impact of various factors. Operational analysis of the implementation of the product sales plan.

Topic 4. Analysis of the use of labor resources.

4.1. Analysis of the use of labor resources.

Problems of analysis of labor resources. Sources. Analysis of the company's personnel supply. Analysis of the dynamics of changes in the professional and qualification composition and structure of workers and employees.

4.2. Analysis of the working time budget.

Analysis of the use of working time and identification of the causes of losses.

4.3. Analysis of the influence of factors on the implementation of the labor productivity plan.

Analysis of labor productivity growth rates. Analysis of the implementation of the plan for increasing labor productivity. Assessment of the impact of various factors. Identification of reserves for increasing labor productivity.

4.4. Analysis of the use of the wage fund.

Analysis of the use of the wage fund. Absolute and relative deviation of the wage fund. Assessment of the impact of factors of changes in the number of people and average wages.

Topic 5. Analysis of the use of fixed assets and production facilities.

5.1. Composition analysis. Movement and state of production facilities.

Analysis tasks and sources of information. General assessment of the use of fixed assets.

5.2. Analysis of the structure of fixed assets.

Structure and dynamics of fixed assets.

5.3. Indicators of the use of fixed assets.

Indicators of the use of fixed assets. Analysis of fund returns, determining the influence of factors and identifying growth reserves. Analysis of the growth of production capacity. Analysis of the structure and technical condition of the equipment. Indicators of extensive, intensive and integral use of equipment. Identification of reserves for improving the efficiency of equipment use.

Topic 6. Analysis of the use of material resources.

6.1. Analysis of the organization of material and technical support.

Analysis tasks. Sources. Analysis of the company's provision of material resources.

6.2. Analysis of material capacity of products and its analysis.

Analysis of material consumption of products.

Analysis of the reasonableness and compliance with the norms of the expenditure of material resources. Factors affecting the cost of material resources: changes in cost norms, prices, replacement of materials.

Peculiarities of the analysis of the use of material resources. Operational analysis of the use of material and fuel and energy resources.

Topic 7. Analysis of the cost of business and production.

7.1. Analysis tasks. Analysis of production costs.

Analysis tasks and sources of information. Analysis of production costs. Evaluation of the implementation of the plan. Features of this analysis.

7.2. Cost analysis by cost accounting items.

Analysis of costs by elements and items of cost, identification of reserves for reducing the cost of production. Analysis of non-productive costs and losses from defects.

7.3. Analysis of the impact of the factor on the implementation of the plan on the cost of production.

Assessment of the influence of factors on the implementation of the plan on the cost of production: the volume of production, the structure of products and the cost of products. Operational analysis of production costs: direct costs and non-productive costs.

Topic 8. Analysis of the financial results of the enterprise.

8.1. Analysis tasks. Analysis of the implementation of the plan on balance sheet profit.

Analysis tasks and sources of information. Analysis of the implementation of the plan on balance sheet profit. Evaluation of the implementation of the plan. Absolute and relative deviation.

8.2. Analysis of the implementation of the plan for profit from implementation.

Analysis of the implementation of the plan for profit from the sale of products. Assessment of the influence of factors (volume of sales, cost of products, prices, assortment) on the implementation of the sales profit plan.

8.3. Analysis of gross income.

Assessment of the influence of factors on the implementation of the income plan.

8.4. Profit analysis based on marginal income.

The essence of marginal income. Assessment of the influence of factors on the

value of marginal income.

8.5. Profitability indicators.

Problems of profitability analysis. Profitability indicators. Analysis of profitability of production. Assessment of growth rates, absolute and relative deviation from the plan, influence of factors.

8.6. Analysis of product profitability.

Analysis of product profitability. Assessment of the impact of factors on the level of profitability of products.

Topic 9. Analysis of the financial state of the enterprise.

9.1. Express analysis of financial status.

Express analysis. Methods of financial analysis: horizontal and vertical analysis. The main stages of express analysis of the enterprise.

9.2. In-depth analysis of the financial state of enterprises.

Characteristics of the property and financial condition of the enterprise. Assessment of the property status of the enterprise. Analysis and assessment of liquidity and solvency of the enterprise, algorithm for their calculation.

The list of laboratory studies in the course is given in table 2.

Table 2

The list of laboratory studies

Name of the topic and task	Content
Topic 2 Task 1.	The Use of Economic and Mathematical Methods in Economic Analysis
Topic 3 Task 2.	Analysis of production and sales of products
Topic 4 Task 3.	Analysis of the state and use of labor resources at the enterprise
Topic 5 Task 4.	Analysis of the state and efficiency of the use of fixed assets of the enterprise
Topic 6. Task 5.	Analysis of security and use of material resources
Topic 7. Task 6.	Analysis of production and production costs
Topic 8. Task 7.	Analysis of the financial status and results of the enterprise

The list of self-studies in the course is given in table. 3

Table 3

List of self-studies

Name of the topic	Content
Topic 1.	Learning new material: reading and taking notes on literary sources of information;

Topic 2.	Learning the material using elements of creativity: performing calculation and graphic works
Topic 3.	Studying the material using elements of creativity: conducting laboratory work with elements of creativity; performing calculation and graphic works; participating in business games and analysing problem situations;
Topic 4.	
Topic 5.	
Topic 6.	
Topic 7.	
Topic 8.	
Topic 9.	

The number of hours of lectures, laboratory studies and hours of self-study is given in the technological card of the course "Economic analysis of enterprise activity".

TEACHING METHODS

In the process of teaching an course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such learning methods as:

Verbal (lecture (Theme 1 - 9, problem lecture (Theme 3, Theme 7), provocative lecture (Theme 4)).

In person (demonstration (Theme 1 -9).

Practical (laboratory classes (Theme 2-8), case method (Theme 9)).

FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point accumulative system for evaluating the learning outcomes of students of higher education.

Current control is carried out during lectures and laboratory classes and is aimed at checking the level of readiness of the student of higher education to perform specific work and is evaluated by the sum of points scored:

– for course with a form of semester control as an exam: the maximum amount is 60 points; minimum amount required is 35 points.

The final control includes the semester control and assessment of the student.

Semester control is carried out in the form of a semester exam.

The maximum number of points that a student of higher education can receive during the examination (examination) is 40 points. The minimum amount for which the exam is considered passed is 25 points.

The final grade in the course is determined:

for disciplines with a form of exam, the final grade is the amount of all points received during the current control and the exam grade.

During the teaching of the course, the following control measures are used:

Current control: Individual educational and research tasks (29 points), colloquium (16 points), individual task (15 points).

Semester control: Grading including Exam (40 points).

More detailed information about the assessment system is provided in the technological card of the course.

An example of an exam card paper and assessment criteria.

An example of an examination paper

Simon Kuznets Kharkiv National University of Economics
First (bachelor) level of higher education
"Management" specialty
Educational program "Logistics".
Educational discipline " Economic Analysis of Enterprise Activities "

Task 1

1. Product quality is:

- A) the degree to which the product can be used by all users to achieve any purpose;
- B) a set of characteristics and characteristics that give products, works;
- C) a set of characteristics and characteristics of services.

2. What characterizes the volumetric production and sales system?

- A) changes in the volume of production and the degree of saturation of the market with the products of the enterprise;
- B) a set of activities covering all technological stages;
- C) analysis and testing to fix defects.

3. What do the tasks of economic analysis of production and sales evaluate?

- A) the degree of implementation of the production plan and sales plan;
- B) a system of indicators characterizing distinctive features or properties;
- C) the degree of usefulness of consumer values.

4. How are the Sections of the Production Program drawn up?

- a) on the balance sheet method;
- b) on the accounting method;
- c) on the simple method

5. What are the sources of information for analyzing production and sales?

- a) The business plan of the enterprise;
- b) operational plans-schedules, statistical reporting form No. 1-p - NPT (annual) "Report on the production and sale of industrial products";
- c) Accounting statements No. 2 "Report on financial results", Statement No. 16 "Movement of finished goods, shipments and sales";
- d) all answers are correct.

6. According to the data in Table 1, evaluate:

- a) fulfilment of the plan in terms of production volume;
- b) fulfilment of the plan by assortment;
- c) The planned and actual structure of production;
- b) the deviation of the actual output from the plan.

Task 2

Draw conclusions from the results of the analysis.

type of product	price per 1 tonne, UAH	quantity of products, t	
		plan	actual
M	220	110	105
K	275	115	110
F	125	205	210
S	150	60	55

Task 3

Analysis of labour force and fixed assets indicators

Indicators	previous year	reporting year	Annual change (+, -)	as % of previous year
1. Volume of production, thousand UAH.	62140	65500		
2. The average annual value of fixed production assets, UAH thous.	7998	8102		
3. Average number of employees in core activities	700	710		
return on investment, UAH				
capital intensity, UAH				
capital equipment, UAH				
output per employee, UAH				

Approved at the meeting of the Department of management, logistics and innovation No. ____
dated " ____ " _____ 20 ____.

Examiner

Assoc.prof. Viktoriia TOMAKH

Chief of Department

Prof. Olena IASTREMSKA

Evaluation criteria

The final marks for the exam consist of the sum of the marks for the completion of all tasks, rounded to a whole number according to the rules of mathematics.

The algorithm for solving each task includes separate stages that differ in complexity, time-consumingness, and importance for solving the task. Therefore, individual tasks and stages of their solution are evaluated separately from each other as follows:

Task 1 (test). (12 points)

For each correct test, if calculations are available - 2 points.

Task 2 (diagnostic). (12 points)

2 – calculation formulas are given;
4 – the size of the order is calculated ;
6 – conclusions and proposals.

Task 3 (heuristic). (16 points)

5 – the algorithm of actions and necessary calculations is given;
5 – calculation the parameters is given;
6 – conclusions and proposals.

RECOMMENDED LITERATURE

Main

1. Волкова Н. А. Економічний аналіз суб'єктів господарювання: Навч. посібник. – 2-е вид., перероб. і доп. / Н. А. Волкова, О. М. Гайдаєнко, К. Д. Семенова, Н. Е. Подвальна, Л. В. Чернишова, Одеса: ОНЕУ. - 2022. - 217 с.
2. Грицаєнко Г. І. Аналіз господарської діяльності: навчальний посібник. / Г. І. Грицаєнко, М. І. Грицаєнко, Мелітополь: Люкс, 2021. – 260 с.
3. Економіка праці [Електронний ресурс] : навч. посіб. / Г. В. Назарова, Х. Ф. Агавердієва, Н. В. Аграмакова [та ін.] ; за заг. ред. Г. В. Назарової; Харківський національний економічний університет ім. С. Кузнеця. - Електрон. текстові дан. (33,1 МБ). - Харків : ХНЕУ ім. С. Кузнеця, 2019. - 330 с. : іл. - Загол. з титул. екрану. - Бібліогр.: с. 321-329. Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/22471>
4. Фінансова безпека підприємства [Електронний ресурс] : навчальний посібник / Т. Б. Кузенко, Н. В. Сабліна. – Харків : ХНЕУ ім. С. Кузнеця, 2020. – 123 с. Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/25172>

Additional

5. Аналіз підприємницької діяльності. Методичні рекомендації до лабораторних робіт та самостійної роботи студентів спеціальності 073 "Менеджмент" першого (бакалаврського) рівня [Електронний ресурс] / укл. В. В. Томах; Харківський національний економічний університет ім. С. Кузнеця. - Х. : ХНЕУ ім. С. Кузнеця, 2019. - 62 с. <http://repository.hneu.edu.ua/handle/123456789/21832>.
6. Томах В. В. Аналіз підприємницької діяльності в умовах інноваційної економіки / В. В. Томах // «Конкурентоспроможність та інновації: проблеми науки та практики»: матеріали Міжнародної науково-практичної інтернет-конференції, 15-16 листопада 2018 р. Харків: ФОП Лібуркіна Л.М., 2018. – 255-259 с. Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/20646>

7. Schweinzer P. Mathematical Methods for Economic Analysis / Paul Schweinzer // School of Economics, Statistics and Mathematics Birkbeck College, University of London. 2014. – 245 p. Access mode: https://www.academia.edu/53354787/Mathematical_Methods_for_Economic_Analysis

8. Mantaluța A. The analysis of the enterprise performance through economic and financial indicators / A. Mantaluța // International scientific discussion: problems, tasks and prospect, 2021. Access mode: https://www.researchgate.net/publication/360817870_organization_of_economic_analysis_at_the_enterprise

Informational resources

9. Методичні рекомендації аналізу і оцінки фінансового стану підприємств [Електронний ресурс]. – Режим доступу : <https://zakon.rada.gov.ua/rada/show/v0006626-06#Text>

10. Нормативні акти України [Електронний ресурс]. – Режим доступу : <https://nau.ua>

11. Сервер Верховної Ради України. [Електронний ресурс]. – Режим доступу : <https://www.rada.gov.ua>.

12. Сервер Державного комітету статистики України. [Електронний ресурс]. – Режим доступу : <https://www.ukrstat.gov.ua>.

13. S. Kuznets KhNUE Personal Learning Systems. [Electronic resource]. – Access mode: <https://pns.hneu.edu.ua/course/view.php?id=10017>