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INTERNATIONAL EUROPEAN
UNIVERSITY



EUROPEAN SCHOOL OF BUSINESS

**Economic analysis
of enterprise economic activities**

2022-2023



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Course Name 

 Economic analysis of enterprise economic activities

Lecturer (s) 

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Lecturer's profile 

 <https://business.ieu.edu.ua/pro-yemsh/struktura-kafedry-vykladachi/kafedry/kafedra-menedzhmentu#zzz-009>

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Discipline page 

 <https://business.ieu.edu.ua/navchannia/orhanizatsiia-osvitnoho-protseesu/robochi-prohramy/bakalavrat>

Form of final control

test

def. test

exam



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1 Brief discipline annotation

Economic analysis is an integral part of the enterprise, as it allows assessing its functioning, forecasting further development, identifying reserves to improve production and the efficiency of the enterprise as a whole, as well as is the foundation for making the most appropriate managerial decisions.

The Economic analysis of enterprise economic activities discipline is a component of training marketing specialists and takes a significant place in their practical activities. It focuses on the development of the ability to analyze trends, regularities and features of enterprise economic activities in the current market environment characterized by risk and uncertainty, the use of analytical tools to identify reserves, development of evidence-based plans and managerial decisions. Today an important place is taken by the marketing aspect of enterprise activities, which is implemented by developing a style of business thinking with a priority focus on the consumer demand, supporting competitive positions, using favorable conditions for participation in the market, etc. This causes the need to develop the ability of future marketing specialists to carry out analytical research in accordance with the general model of comprehensive economic analysis as a whole.

2 Background for studying discipline

To study the discipline, students should learn the obligatory components of the general training course (Placement of productive forces and regional economy, Economic theory, Statistics). Successful study of the discipline creates conditions for better study of the following obligatory components of the professional training course: Marketing research, Marketing commodity policy, Marketing price formation, Management of foreign economic activity, Marketing of an industrial enterprise, Term paper on Marketing of an industrial enterprise. The obtained learning outcomes are useful for successful undergoing of Professional practical training, On-the-job practical training and Qualifying Bachelor's paper.

3 Goal and objectives of the discipline

The goal of the discipline is to provide students with knowledge of the systemic economic analysis of enterprise activities, identifying internal reserves of the rational use of material, labor and financial resources.

Key objectives of the Economic analysis of enterprise economic activities discipline are to develop special knowledge and practical skills of:

- organization and methods of analyzing activities of enterprises of all forms of ownership;
- modern methods of economic analysis using mathematical and statistical techniques and methods;
- determination of reserves to improve the efficiency of enterprise economic activities.

4 Learning outcomes

After learning the academic discipline, students will be able to:

LO1	<i>Know the economic content, subject, objectives and types of analysis of economic activities, methods of analysis of economic activities, sources of information support of analysis of economic activities; the system of comprehensive economic analysis and search for production reserves, organization and methods of analysis of enterprise financial results and its financial condition, as well as particularities of analysis of economic activities in economic sectors</i>
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4 Learning outcomes

L02	<i>Define the purpose of the analysis of economic activities, develop its program</i>
L03	<i>Select the necessary information from accounting, financial and statistical reports</i>
L04	<i>Show the ability to apply techniques and methods of analysis of economic activities</i>
L05	<i>Know and be able to apply special analytical tools, qualitative and quantitative indicators to assess the state and efficiency of the development of various forms of international economic relations</i>
L06	<i>Analyze key indicators of production, economic and financial activities of the enterprise</i>
L07	<i>Make analytical notes (reviews), draw conclusions, recommendations and practical suggestions based on the results of the analysis</i>

5 ECTS credits

3 ECTS credits / 90 academic hours

6 Discipline structure

Content sections and topics	Amount of hours											
	full-time mode of study						part-time mode of study					
	total	including					total	including				
	l	p	lab.	ind.	i. w.		l	p	lab.	ind.	i. w.	
Content section 1. Theory of economic analysis												
Topic 1. Subject and types of analysis of economic activities	7	2	2	-	-	3	10	1	-	-	-	9
Topic 2. Method and techniques of analysis of economic activities	11	4	2	-	-	5	10	1	-	-	-	9
Topic 3. Information base of economic analysis	5	2	-	-	-	3	9	-	-	-	-	9
Total per content section 1	23	8	4	-	-	11	29	2	-	-	-	27
Content section 2. Management and financial analysis												
Topic 4. Analysis of products, works and services	9	2	2	-	-	5	11	1	1	-	-	9
Topic 5. Analysis of demand, market condition and sales of enterprise's products (services)	9	2	2	-	-	5	10	1	-	-	-	9
Topic 6. Analysis of production resources and organizational and technical level of the enterprise	9	2	2	-	-	5	7	-	-	-	-	7



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Discipline structure

Topic 7. Analysis of production and sales expenses	11	4	2	-	-	5	11	-	1	-	-	10
Topic 8. Analysis of financial performance and profitability	11	4	2	-	-	5	11	1		-	-	10
Topic 9. Analysis of the financial condition of the enterprise	11	4	2	-	-	5	11	1		-	-	10
<i>Individual research task</i>	7	-	2	-	-	5	-	-	-	-	-	-
Total per content section 2	67	18	14	-	-	35	61	4	2	-	-	55
Total hours	90	26	18	-	-	46	90	6	2	-	-	82

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List of obligatory tasks

Subject and types of analysis of economic activities
Method and techniques of analysis of economic activities
Information base of economic analysis
Analysis of products, works and services
Analysis of demand, market condition and sales of enterprise's products (services)
Analysis of production resources and organizational and technical level of the enterprise
Analysis of production and sales expenses
Analysis of financial performance and profitability
Analysis of the financial condition of the enterprise

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List of selective tasks

1. Economic analysis and theory of scientific knowledge.
2. The process of managerial decision making and economic analysis.
3. Analytical process and its components.
4. Establishment and development of economic analysis in Ukraine.
5. Transformation of economic analysis in modern conditions.
6. Monetary reporting as the main component of information support of economic analysis.
7. Organization of the analytical process in the context of functioning of the automated system of information processing.
8. Techniques and methods of comparative comprehensive economic assessment and their place in economic analysis.
9. Techniques and methods of optimizing solutions of economic problems.
10. Analysis of the competitiveness of production and sales of products.
11. Analysis of the pricing policy of the enterprise.
12. Analysis of intangible assets.
13. Assessment of enterprise's investment activity.
14. Analysis of enterprise's innovative activity.
15. Methods for calculating the optimal size of the order of material stocks.
16. Models of management of enterprise stocks.
17. Methods for controlling the use of material resources.
18. Analysis of social security of the personnel.
19. Motivation analysis and the system of material and moral encouragement of personnel.
20. Analysis of expenses for innovations, training and development.
21. Analysis of expenses for the enterprise's social needs.



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12 Discipline policy

To ensure fruitful learning and cognitive activities of students while studying the discipline, one holds relevant lectures and seminars in the form of presentations, case studies, group work and discussion seminars.

During classes and at the University, students should respect lecturers, staff and other students, attend classes according to the schedule, come on time and not leave classes without lecturer's permission. All academic assignments should be performed by the deadlines.

The teaching staff should constantly advance their professional level, teaching skills, general culture, as well as provide students with appropriate conditions for learning educational programs according to the requirements for the content, level and capacity of education, and encourage their comprehensive professional development. Lecturers should follow the curriculum, not be late for classes, not allow any manifestations of corruption, discrimination, bullying, harassment and infringement of the students' rights.

13 Policy of absence and late task performance

Students who miss the current control for valid reasons confirmed by documents have the right to take current control within two weeks after returning to studying.

Students who have missed classes without valid reasons, have not participated in current control activities, have not liquidated academic failure are not admitted to the final semester control of this discipline. In this case, an academic staff member puts a mark 'non-admission' in the exam record.

Repeated taking of the exam in the discipline is appointed in case of accomplishing all types of educational, independent (individual) work stipulated by the working program of the academic discipline and is carried out according to the approved schedule of academic failure liquidation.

QR Code: <https://ieu.edu.ua/docs/050.pdf>

14 Academic integrity policy

Participants in the educational process rely on the academic integrity principles QR Code: <https://ieu.edu.ua/docs/011.pdf>

15 Recommended sources of information

Primary literature:

1. Hrytsaienko H.I., Hrytsaienko M.I. Analysis of economic activity: study guide. Melitopol: Lux, 2021. 260 p.
2. Datsenko H.V., Kotseruba N.V., Krupelnytska I.H., Kudyenko O.M., Lobacheva I.F. Analysis of economic activity: study guide. Vinnytsia: Publishing house of Vinnytsia Institute of Trade and Economics of Kyiv National University of Trade and Economics, 2021. 416 p.
3. Adler O.O., Lesko O.Y. Analysis of economic activity: study guide. Vinnytsia: VNTU, 2019. – 118 p.
4. Mulyk T.O. Analysis of economic activity: study guide. K.: Center for educational literature, 2020. 288 p.
5. Kovalchuk K.F. Analysis of economic activity: theory, methods, analysis of specific situations. K.: Center for educational literature, 2022. 328 p.

Additional literature

1. Economic analysis: course of lectures for students of the initial (short cycle) level of higher education of Accounting and Taxation EPP, specialty: 071 Accounting and Taxation, full-time mode of study / compiled by O.M. Vyshnevskaya, L.A. Kozachenko, A.H. Kostyrko. Mykolaiv: MNAU, 2022. 85 p.



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15 Recommended sources of information

2. Chernysh S.S. Economic analysis. K.: Center for educational literature, 2019. 256 p.
3. R. Preston McAfee; Tracy Lewis; Donald J. Dale. Introduction to Economic Analysis Version 2.1. URL: <https://www.kellogg.northwestern.edu/faculty/dale/ieav21.pdf>
4. Makwana A.K., Datta K.K. Economic Analysis. URL: <https://agrimoon.com/economic-analysis-pdf-book-free-download/>

INFORMATION RESOURCES:

1. State Statistics Service of Ukraine. URL: <http://ukrstat.gov.ua>
2. National Bank of Ukraine. URL: <https://www.bank.gov.ua>
3. World Bank statistics. URL: <https://databank.worldbank.org/home.aspx>
4. Stock market infrastructure development agency of Ukraine (SMIDA). URL: <https://www.smida.gov.ua/>

16 Tips on successful study during the course

If you want to succeed in this discipline, you should be:

- **persistent, attentive and curious;**
- **creative, cheerful, and open to communication and discussions;**
- **ready to acquire information and knowledge about the subject not only during lectures but also during extracurricular activities.**

See you at classes!



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List of selective tasks

21. Analysis of expenses for the enterprise's social needs.
22. Analysis of the enterprise's financial expenses.
23. Cost analysis by responsibility centers.
24. Operational and strategic analysis of the cost of production.
25. Functional and cost analysis.
26. Enterprise dividend policy analysis.
27. Dupont's factor model of return on equity.
28. Diagnostics and analysis of the probability of bankruptcy of the enterprise.
29. Analysis of the enterprise's foreign economic activity.
30. Analysis of the enterprise's risks.

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Discipline features

Period of teaching	Semester	International disciplinary integration	Year of study	Courses: general training/ professional training/elective
1 semester	4th semester	available	2nd year	Professional training

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Assessment system and requirements. General system of discipline assessment

As part of discipline teaching, one carries out current and final control of students' knowledge.

The final grade in the form of an exam is given according to the total rating of students.

QR Code: <https://ie.u.edu.ua/docs/pol-mark-esb.pdf>

According to the results of current control during a semester, students can obtain 100 points maximally, the minimum sum of points allowing students to pass the discipline is 60 points.

Correlation between national and ECTS grades and student rating: QR Code: <https://ie.u.edu.ua/docs/pol-mark-esb.pdf>

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Admission to final control

The minimum amount of points that should be obtained by students for current educational activities during a semester to be admitted to the final control is 36 points. The grade for the discipline is defined as a sum of the final points for current activities and the points for the final control and is expressed due to the multipoint scale.

The grade for the discipline completing with the exam is determined as the sum of points for current learning activities (at least 36), points for individual independent work of students (no more than 6) and points for the test (at least 24).

The overall points of the discipline are 100. The total grade for the discipline is given according to the national and European scale.

The final control in the form of an exam is carried out after learning all the topics of the discipline, during the examination session.

QR Code: <https://ie.u.edu.ua/docs/050.pdf>