

SYLLABUS

INTERNATIONAL EUROPEAN
UNIVERSITY



EUROPEAN SCHOOL
OF BUSINESS



SYLLABUS



| | | | |
|-----------------------|--------------------------|---|-------------------------------------|
| Course Name | | | |
| | | Economic analysis | |
| Lecturer (s) | | | |
| | | Viktoriiia Ambarchian | |
| Lecturer's profile | | | |
| | | https://business.ieu.edu.ua/pro-yemsh/struktura-kafedry-vykladachi/kafedry/kafedra-menedzhmentu#close | |
| Consultations | | | |
| online consulting | | – | |
| offline consulting | | Wednesday 1:30 p.m. – 3 p.m. | |
| Contact number | | | |
| | | +380 97 072 76 24 | |
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| | | yuriizaitsev@ieu.edu.ua | |
| Discipline page | | | |
| | | https://business.ieu.edu.ua/navchannia/orhanizatsiia-osvitnoho-protsestu/robochi-prohramy/bakalavrat | |
| Form of final control | test | def. test | exam |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



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1 Brief discipline annotation

The efficiency of enterprise management depends on the manager's ability to analyze accounting and economic information to assess current results and development prospects. Such activity requires knowledge and skills of applying various methods of economic analysis to assess the availability of resources, financial stability, liquidity, solvency, business activity and profitability of the business entity. The Economic analysis discipline is aimed at providing students with the necessary competencies to analyze the accounting data of the enterprise to make reasonable managerial decisions.

2 Background for studying discipline

The background for studying the Economic analysis discipline is the need to develop students' knowledge and skills of applying financial reporting data to analyze activities of the business entity with the subsequent use of obtained information in the management process.

3 Goal and objectives of the discipline

The goal of the Economic analysis discipline is to provide students with theoretical knowledge and practical skills of analyzing the financial condition and performance of the business entity in order to use the obtained data to make managerial decisions.

4 Learning outcomes

PLO 6. To define skills in finding, collecting and analyzing information, calculating criteria for grounding managerial decisions.

PLO 7. To determine organization design skills.

PLO 11. To show skills in analyzing the situation and carrying out communications in different areas of organization activities.

PLO 12. To assess legal, social and economic consequences of organization functioning.

PLO 16. To show skills in individual work, flexible thinking, openness to new knowledge; to be critical and self-critical.

PLO 17. To carry out research individually and/or in a group under leader's supervision.

5 ECTS credits

4 ECTS credits / 120 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 | | | | |
| | | 1 | p | lab. | ind. | i.w. | | 1 | p | lab. | ind. | i.w. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Content section 1. Basics of economic analysis. | | | | | | | | | | | | |
| Topic 1. Theoretical foundations of economic analysis of the business entity. | 9 | 2 | 1 | - | - | 6 | 10 | 0 | - | - | - | 10 |
| Topic 2. Information sources of economic analysis. | 9 | 2 | 1 | - | - | 6 | 13 | 1 | - | - | - | 12 |
| Topic 3. Methods of economic analysis. | 12 | 4 | 2 | - | - | 6 | 14 | 1 | 1 | - | - | 12 |
| <i>Module No. 1</i> | 2 | - | 2 | - | - | - | - | - | - | - | - | - |
| Total per content section 1 | 32 | 8 | 6 | - | - | 18 | 37 | 2 | 1 | - | - | 34 |
| Content section 2. Analysis of enterprise's business activities. | | | | | | | | | | | | |
| Topic 4. Analysis of the structure and dynamics of business means and sources of their formation. | 9 | 2 | 1 | - | - | 6 | 9 | 1 | - | - | - | 8 |
| Topic 5. Analysis of the enterprise's liquidity. | 12 | 4 | 1 | - | - | 7 | 12 | 1 | 1 | - | - | 10 |
| Topic 6. Analysis of the enterprise's solvency. | 11 | 4 | 1 | - | - | 6 | 11 | 1 | - | - | - | 10 |
| Topic 7. Analysis of the enterprise's profitability. | 12 | 4 | 1 | - | - | 7 | 12 | 1 | 1 | - | - | 10 |
| Topic 8: Analysis of the enterprise's business activity. | 12 | 4 | 2 | - | - | 6 | 11 | - | 1 | - | - | 10 |
| Topic 9: Analysis of the enterprise's cash flow. | 10 | 2 | 1 | - | - | 7 | 10 | - | - | - | - | 10 |
| Topic 10. Market concentration analysis. | 12 | 4 | 1 | - | - | 7 | 10 | - | - | - | - | 10 |
| <i>Module No. 2</i> | 2 | - | 2 | - | - | - | - | - | - | - | - | - |
| Individual task | 8 | - | - | - | - | 8 | 8 | - | - | - | - | 8 |
| Total per content section 2 | 88 | 24 | 10 | - | - | 54 | 83 | 4 | 3 | - | - | 76 |
| Total hours | 120 | 32 | 16 | - | - | 72 | 120 | 6 | 4 | - | - | 110 |



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List of obligatory tasks

1. Information sources of economic analysis.
2. Analysis of the structure and dynamics of assets, liabilities, equity, income, expenses and financial results of the enterprise.
3. Analysis of the enterprise's liquidity and solvency.
4. Analysis of the enterprise's business activity.
5. Analysis of the enterprise's profitability.
6. Market concentration analysis.

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List of selective tasks

1. Regression analysis, the concept of regression equation.
2. Analysis of cash flows from operating, investment and financial activities.
3. Concept of market concentration. Antimonopoly legislation of Ukraine.

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Discipline features

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

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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.

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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>



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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, 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 (basic) literature:

1. Organization and methods of economic analysis: study guide / Kosova T.D., Sukharev P.M., Vashchenko L.O., et al. – K.: Center for educational literature, 2021. – 528 p.
2. Nesterchuk Y.O. Theory of economic analysis. Study guide / Publishing house of the Center for educational literature. 2019. – p. 272.
3. Chernysh S.S. Economic analysis: study guide / Chernysh S.S. - K.: Center for educational literature. – 2019. – 312 p.
4. Synkevych N.I. Economic analysis: Course of lectures. – Ternopil: Ternopil Ivan Puluj National Technical University, 2018. – 97 p.
5. Fundamentals of economic analysis: study guide / V.M. Mykytiuk, T.M. Palamarchuk, O.P. Rusak [et al.]; edited by V.M. Mykytiuk – Zhytomyr: Ruta, 2018. – 440 p.
6. Pryimak V.I. Mathematical methods of economic analysis: study guide. – K: Center for educational literature, 2019. – p. 296.



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Рекомендовані джерела інформації

7. Nesterchuk Y.O. Theory of economic analysis: study guide. – Publishing house of the Center for educational literature, 2019. – p. 272.

8. B. Hryniv. Economic analysis of trade activity: study guide – Center for educational literature, 2019. – p. 392.

Additional literature:

1. Kryvoviazuk I.V. Economic diagnostics. 2nd ed. [text]: study guide / I.V. Kryvoviazuk. – K.: Center for educational literature, 2017. – 456 p.

2. Otenko V. I. Theory of economic analysis: study guide for higher education institutions / Otenko V. I., Ivaniienko V. V., Azarenkov H. F. – Kharkiv: INZHEK, 2015. – 339 p.

3. Lytvyn B. M., Stelmakh M. V. Financial analysis. Study guide. – High-Tech Press, 2016 – 336 p.

4. Antoniuk O.P. Economic analysis: guide / O.P. Antoniuk – Kyiv: LiraK, 2016. – 320 p.

5. Tarasenko N.V. Economic analysis: Workshop. Kyiv: Lira-K, 2016. – 296 p.

6. Mnykh Y.V., Barabash N.S. Financial analysis: textbook – K.: Kyiv National University of Trade and Economics, 2014. – 540 p.

7. Economic analysis: Study guide. Edited by Volkova N.A. / N.A. Volkova, R.M. Volchek, O.M. Haidaienko, et al. – Odesa: ONEU, Rotaprint. – 2015. – 310 p.

8. Trynka L.Y. Economic analysis: study guide / L.Y. Trynka, O.V. Lypchanska. – K.: Alerta, 2013. – 567 p.

9. Economic analysis: study guide / B.Y. Hrabovetskyi. – Vinnytsia: VNTU, 2013. – 85 p.

10. Kruk O.M. Economic analysis: study guide for independent learning of the discipline for students of specialties: 7.050104, 7.050106 of all modes of study / O. M. Kruk, O. V. Babenko. – Kramatorsk: DSEA, 2012. – 167 p.

11. Mishchuk H.Y., Dzhyhar T.M., Shyshkina O.O. Economic analysis: study guide. – Rivne: NUWEE, 2017. – 156 p.

16. INFORMATION RESOURCES:

1. SCOPUS Database [Electronic resource]. – Available at: <http://www.scopus.com>.

2. Academic Bookstore@Online website [Electronic resource]. – Available at: <http://www.akbooks.com.ua/>.

3. US Congress Library website [Electronic resource]. – Available at: <http://www.loc.gov/>

4. The British Library website [Electronic resource]. – Available at: www.bl.uk/.

5. Ivan Fedorov Book Chamber of Ukraine website (Kyiv) [Electronic resource]. – Available at: <http://www.ukrbook.net/>.

6. Bibliothèque Nationale de France (BNF) website [Electronic resource]. – Available at: www.bnf.fr/.

7. National Parliamentary Library of Ukraine website (Kyiv) [Electronic resource]. – Available at: <http://www.nplu.org/>.

8. Legislative framework of the Verkhovna Rada of Ukraine [Electronic resource]. – Available at: <http://zakon4.rada.gov.ua/laws>.

9. Collection of references to the best e-libraries [Electronic resource]. – Available at: <http://lyapota.boom.ru/lib.htm>.

10. Vernadsky National Library of Ukraine [Electronic resource]. – Available at: <http://www.nbu.gov.ua/>.

11. GOOGLE ACADEMY search system [Electronic resource]. – Available at: <http://www.scholar.google.com.ua/>.

12. Ukrainian Linguistic Portal: Dictionaries of Ukraine [Electronic resource]. – Available at: <http://lcorp.ulif.org.ua/dictua>.

13. State Statistics Service of Ukraine [Electronic resource] – Available at: <http://www.ukrstat.gov.ua>.



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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!