

Syllabus
of the educational component _____
(the code of the educational course (EC) in the educational program (EP))

Economic analysis

Subject name	Economic analysis
Higher education level	First (bachelor's degree)
Moodle course webpage	https://dl.khadi.kharkov.ua/course/view.php?id=1035
Volume of the educational component	4 credits ECTS (120 hours)
Form of final control	Credit Test
Consultation	According to the schedule
Department name	Economics and Entrepreneurship
Teaching language	English
Head of Course	Valentyna Nesterenko, Candidate of Science (Economics), Associate Professor
Contact phone number	0982840959
E-mail:	<i>Valentinaonisiforova@gmail.com</i>

Summary of educational component:

The goal is to train specialists to perform professional duties in the field of enterprise management; assimilation and formation of specialists' knowledge regarding systematic evaluation of enterprise activity, identification of internal reserves of rational use of material, labor and financial resources.

Subject: theoretical and methodological foundations, methodological provisions of economic analysis.

The main tasks of studying an academic discipline are:

- studying the essence and tasks of economic analysis, its role in enterprise management;
- studying the system of indicators used in economic analysis;
- studying the essence and content of the analysis of the efficiency of the use of enterprise resources;
- studying the essence and content of cost analysis for production and sale of products;
- study of methods of identifying reserves for improving the efficiency of the enterprise;
- formation of skills in the use of various methods of economic analysis, ensuring comparison of indicators of economic activity;
- formation of skills for choosing indicators and areas of analysis of economic activity, execution and control of analytical work at the enterprise.

Competencies acquired by the acquirer:

- Ability to identify, pose and solve problems.
- Ability to search, process and analyze information from various sources.
- Ability to show initiative and entrepreneurship
- The ability to choose and use appropriate methods, tools for justifying decisions regarding the creation and functioning of business, trade and stock exchange structures.
- The ability to determine and evaluate the characteristics of goods and services in business, trade, exchange activities.

Learning outcomes according to the educational program:

- Identify and analyze the problems of entrepreneurship, trade and stock market activity and develop measures to solve them.
- Organize search, independent selection, high-quality processing of information from various sources for the formation of data banks in the field of entrepreneurship, trade and stock exchange activities.
- To have methods and tools for substantiating management decisions regarding the creation and functioning of business, trade and exchange structures.

Thematic Plan

№ тем	Назва тем (ЛК, ЛР, ПР, СЗ, СР)	Кількість годин	
		очна	заочна
1	LC. Subject, object and task of economic analysis	1	1
	PC. Method of comparison	1	
	IW. Means of bringing indicators to a comparable form	7	11
2	LC. Method and methodological techniques of economic analysis	1	
	PC. Using the method of absolute differences	1	
	IW. Using the method of chain substitutions	7	12
3	LC. Types of analysis and its information support	1	
	PC. Information in economic analysis	1	
	IW. Sources of information in the analysis of economic activity	7	12
4	LC. Analysis of marketing activities of the enterprise	2	1
	PC. Directions of marketing analysis	2	
	IW. Performance indicators of the enterprise's marketing activity	9	10
5	LC. Analysis of production and sale of products	4	1
	PC. Analysis of production and sales of the company's products	4	1
	IW. Processes of production and sale of products, and their relationship in conditions of free competition	6	10
6	LC. Analysis of the use of enterprise personnel	2	1
	PC. Analysis of the efficiency of the use of labor resources of the enterprise	2	1
	IW. Areas of personnel management at the enterprise	10	10
7	LC. Analysis of the use of fixed assets	2	1
	PC. Analysis of the use of fixed assets of the enterprise	2	1
	IW. Indicators of the movement of the company's fixed assets	12	11
8	LC. Analysis of the use of material resources of the enterprise	1	1
	PC. Analysis of the use of material resources of the enterprise	1	
	IW. Peculiarities of evaluating the movement of material resources of the enterprise	8	10
9	LC. Analysis of the cost of production (works, services)	3	1
	PC. Analysis of the cost price of the company's products	3	1
	IW. Methodical approaches to the analysis of production costs	10	11
10	LC. Analysis of the financial results of the enterprise	1	1
	PC. Analysis of the financial results of the enterprise	1	
	IW. Indicators of financial results of the enterprise	8	11
Total Lecture Classes (LC)		16	8
Total Practical Classes (PC)		16	4
Total Individual Work (IA)		88	108
Total		120	120

Individual educational and research task (if available): _

Teaching methods:

- 1) verbal:
 - 1.1 traditional: lectures, explanations, storytelling, etc.;
 - 1.2 interactive (non-traditional): problem lectures, discussions, etc.;
- 2) visual: method of illustrations, method of demonstrations
- 3) practical:
 - 3.1 traditional: practical classes;
 - 3.2 interactive (non-traditional): quizzes, trainings, brainstorming.

Grade policy:

Formative Assessment

1 The current success of applicants for the performance of educational types of work in training sessions and for the performance of independent work tasks is evaluated using a four-point rating scale with subsequent transfer to a 100-point scale. During the evaluation of the current academic performance, all types of work stipulated in the training program are taken into account.

- 1.1 Lecture classes are evaluated by determining the quality of performance of specified tasks.
- 1.2 Practical classes are evaluated by the quality of performance of a control or individual task, performance and design of practical work.
- 1.3 Seminar classes are evaluated by the quality of the performance of an individual task/abstract.

2 Evaluation of the current performance of higher education applicants is carried out at each practical session on a four-point scale ("5", "4", "3", "2") and entered in the log of academic performance:

- «excellent»: the applicant flawlessly mastered the theoretical material, demonstrates in-depth knowledge of the relevant topic or academic discipline, the main provisions;
- «good»: the applicant has mastered the theoretical material well, possesses the main aspects from primary sources and recommended literature, presents it in a reasoned manner; has practical skills, expresses his thoughts on certain problems, but certain inaccuracies and errors are assumed in the logic of the presentation of theoretical content or in the analysis of practical material;
- «satisfactory»: the applicant has mainly acquired theoretical knowledge of the educational topic or discipline, orients himself in primary sources and recommended literature, but answers unconvincingly, confuses concepts, answers additional questions uncertainly, does not have stable knowledge; when answering questions of a practical nature, reveals inaccuracy in knowledge, does not know how to evaluate facts and phenomena, connect them with the future profession;
- «unsatisfactory»: the applicant has not mastered the educational material of the topic (discipline), does not know scientific facts, definitions, hardly orients himself in primary sources and recommended literature, lacks scientific thinking, practical skills are not formed.

3 The final score for the current activity is recognized as the arithmetic mean sum of points for each lesson, for individual work, current control works according to the formula:

$$K^{nomoy} = \frac{K1 + K2 + \dots + Kn}{n},$$

where K^{nomoy} – final evaluation of success based on the results of current control;
 $K1, K2, \dots, Kn$ – evaluation of the success of the current control measure;
 n – number of measures of current control.

Grades are converted into points according to the calculation scale (table 1).

Table 1 – Recalculation of the average grade for the current activity into a multipoint scale

4-point scale	100-point scale	4-point scale	100-point scale	4-point scale	100-point scale	4-point scale	100-point scale
5	100	4.45	89	3.90	78	3.35	67
4.95	99	4.4	88	3.85	77	3.3	66
4.9	98	4.35	87	3.80	76	3.25	65
4.85	97	4.3	86	3.75	75	3.2	64
4.8	96	4.25	85	3.7	74	3.15	63
4.75	95	4.20	84	3.65	73	3.1	62
4.7	94	4.15	83	3.60	72	3.05	61
4.65	93	4.10	82	3.55	71	3	60
4.6	92	4.05	81	3.5	70	from 1.78 to 2.99	from 35 to 59
						retaking	
4.55	91	4.00	80	3.45	69	from 0 to 1.77	from 0 to 34
4.5	90	3.95	79	3.4	68	retaking	

Summative Assessment

1 An applicant of higher education receives a credit in the last lesson in the discipline based on the results of the current evaluation. The average score for the current activity is converted into points on a 100-point scale, according to the conversion table (Table 1).

Applicants of higher education who have an average current score in the discipline lower than "3" (60 points) can increase their current score in the last session by taking tests in the discipline.

Evaluation of knowledge of applicants by means of testing is carried out according to a scale:

- «Excellent»: not less than 90% of correct answers;
- «Very good»: from 82% to 89% of correct answers;
- «Good»: from 74% to 81% of correct answers;
- «Satisfactory»: from 67% to 73% of correct answers;
- «Satisfactory enough»: from 60% to 66% of correct answers;
- «Unsatisfactory»: less than 60% of correct answers.

2 The conditions for receiving a credit are:

- making up all missed lessons;
- average current grade in the discipline not lower than "3" (60 points).

3 For performing individual independent work and participating in scientific events, applicants are awarded additional points.

3.1 Additional points are added to the sum of points scored by the student of higher education for the current educational activity.

3.2 The number of additional points awarded for different types of individual tasks depends on their volume and importance:

- prize places in the discipline at the international / all-Ukrainian competition of scientific student works – 20 points;
- prize places in the discipline at the all-Ukrainian Olympiads – 20 points;
- participation in the international / all-Ukrainian competition of scientific student works – 15 points;

- participation in international / all-Ukrainian scientific conferences of students and young scientists – 12 points;
- participation in all-Ukrainian Olympiads in the discipline – 10 points;
- participation in Olympiads and scientific conferences of the KhNAHU in the discipline – 5 points;
- performance of individual scientific and research (educational and research) tasks of increased complexity – 5 points.

3.3 The amount of additional points may not exceed 20 points.

4 The learning result is evaluated:

- on a two-point scale (passed/failed) according to Table 2;
- on a 100-point scale according to Table 3.

Table 2 – The scale for transferring points to the national evaluation system

100-point scale	National Scale
from 60 points to 100 points	credited
less than 60 points	not credited

Table 3 – The scale for evaluating the knowledge of students based on the results of the final control of the academic discipline

Score in points	Evaluation on a national scale		Evaluation according to the ECTS scale	
	exam	credit	G rade	Criteria
90-100	Excellent	Credited	A	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are formed, all educational tasks stipulated in the training program have been completed, the quality of their performance was evaluated with a number of points close to the maximum
80-89			B	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are mainly formed, all educational tasks stipulated in the training program have been completed, the quality of performance of most of them was evaluated with a number of points close to the maximum
75-79			C	The theoretical content of the course is fully mastered, without gaps, some practical skills of working with the mastered material are insufficiently formed, all educational tasks stipulated in the training program have been completed, the quality of performance of none of them has been evaluated with the minimum number of points, some types of tasks have been completed with errors

Score in points	Evaluation on a national scale		Evaluation according to the ECTS scale	
	exam	credit	G rade	Criteria
67-74	Average		D	The theoretical content of the course is partially mastered, but the gaps are not of a significant nature, the necessary practical skills for working with the mastered material are basically formed, most of the educational tasks stipulated in the training program have been completed, some of the completed tasks may contain errors
60-66			E	The theoretical content of the course is partially mastered, some practical work skills have not been formed, many educational tasks stipulated in the training program have not been completed, or the quality of some of them has been evaluated with a number of points close to the minimum
35-59	Below average	Not credited	F X	The theoretical content of the course is partially mastered, the necessary practical work skills have not been formed, most of the educational tasks stipulated in the training program have not been completed, or the quality of their performance has been evaluated with a number of points close to the minimum; with additional independent work on the course material, it is possible to improve the quality of the performance of educational tasks (with the possibility of re-compilation)
0-34	Failing		F	The theoretical content of the course has not been mastered, the necessary practical work skills have not been formed, all completed educational tasks contain gross errors, additional independent work on the course material will not lead to any significant improvement in the quality of the performance of educational tasks (with a mandatory repeat course)

Course policy:

- the course involves working in a team where the environment is friendly, creative, open to constructive criticism;
- mastering the discipline involves mandatory attendance at lectures and practical classes, as well as independent work;
- independent work involves the study of certain topics of the discipline that are made in accordance with the program for independent processing, or were considered briefly, providing answers to theoretical questions and test tasks;
- all the tasks stipulated in the training program must be completed in due time;
- if the student is absent from the classes for good reason, he or she presents the tasks completed during the independent preparation and consultation of the teacher;
- while studying the course, students must adhere to the rules of academic integrity set forth in the following documents: "Rules of academic integrity of participants in the educational process of the KhNAHU" (https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_dobroch_1.pdf), "Academic integrity. Checking the text of academic, scientific and qualification works for plagiarism" (https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_85_1_01.pdf), "Code of ethics for participants in the educational process at KNADU" (https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_MEK_1.pdf).
- in the case of detection of plagiarism, the applicant receives 0 points for the task and must re-perform the tasks provided for in the syllabus;
- write-offs during control work are prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing.

Recommended literature:**Basic**

1. Dwived D. N. Business Economics. 2022. 392 p.
2. Dwived D. N. Microeconomics: Theory and Applications. 2016. 672 p.
3. Dwived D. N. Managerial Economics. 2015. 864 p.
4. Vijay Kumar Kaul Business Management. 2022. 264 p.
5. Madhukar R. K. Business Communication. 2018. 496 p.

Additional sources:

1. distance course:: <https://dl.khadi.kharkov.ua/course/view.php?id=1035>
2. <https://zakon.rada.gov.ua/laws/show/2755-17#Text>
3. <https://zakon.rada.gov.ua/laws/show/436-15#Text>
4. <http://www.ukrstat.gov.ua/>

Developer of the syllabus
of the educational discipline,
Cand. Sc. (Ec.), ass. prof.

_____ Valentyna NESTERENKO

Head of the Department of,
Dr. Sc. (Ec.), prof.

_____ Oksana DMYTRIIEVA