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|  |  | **Department of International Economics** |
| **Economic analysis of international business****Working program of the academic discipline (Syllabus)** |

# Details of the academic discipline

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| Level of higher education | First (Bachelor`s) |
| Branch of knowledge | 05 Social and behavioral sciences |
| Specialty | 051 Economy |
| Educational program | International Economics |
| Discipline status | Normative (mandatory) |
| Form of education | Full time |
| Year of training, semester | 3rd year, spring semester |
| Scope of the discipline | 120 hours (4 credits)(lectures – 18 hours, practical classes – 36 hours, SRS – 66 hours) |
| Semester control/ control measures | Exam, modular control work, calculation work, calendar control |
| Lessons schedule | <http://rozklad.kpi.ua/>(according to the schedule) |
| Language of teaching | Ukrainian |
| Information about the course leader / teachers | Lectures are given by: Doctor of Economics, Associate Professor, Associate Professor of the ME Department, Natalya Oleksandrivna Chernenko,chernenkonatasha0@gmail.com0677651109Practical classes are held by Natalya Oleksandrivna Chernenko, Ph.D., associate professor, associate professor of the ME Department, chernenkonatasha0@gmail.com |
| Placement of the course |  |

# Program of educational discipline

# Description of the educational discipline, its purpose, subject of study and learning outcomes

* 1. The purpose of the educational discipline is to form students' abilities to:

FC 6 -Ability to apply economic and mathematical methods and models to solve economic problems.

FC10 - The ability to use modern sources of economic, social, management, accounting information for the preparation of official documents and analytical reports.

FC11 - The ability to justify economic decisions based on understanding the regularities of economic systems and processes and using modern methodological tools.

FC13 - Ability to conduct an economic analysis of the functioning and development of economic entities, assessment of their competitiveness.

And:

- to understand the basic provisions of theory and practice regarding the organization and conduct of economic analysis in various spheres of business activity;

- to acquire the necessary practical skills to justify the decisions made in the field of financial policy and production management.

The knowledge gained by students during the study of this discipline (credit module) allows for a deeper mastering of such important courses as "International Economy", "International Finance", "Corporate Finance", "Integration Processes: European Integration", "Logistics" , "International economic relations", "Transnational corporations" and others.

1.2. The main tasks of the educational discipline.

**The subject of the academic discipline:**

1) there are methods of systematic research of object functions (product, process, structure) aimed at minimizing costs in the areas of design, production and operation of the object while preserving its quality and usefulness;

2)there is a theory and practice of economic analysis at the enterprise.

According to the requirements of the educational and professional program, bachelor's degree, students after mastering the academic discipline (credit module) must demonstrate the following learning outcomes:

PRN 2 – To form the mission and strategic goals of the enterprise.

PRN 4 – Conduct comparative characteristics of insurance products and choose the appropriate ones.

PRN 5 –Apply analytical and methodical tools to substantiate proposals and make managerial decisions by various economic agents (individuals, households, enterprises and state authorities).

PRN 6 –Use professional argumentation to convey information, ideas, problems and methods of solving them to specialists and non-specialists in the field of economic activity.

PRN 7 –To explain the models of socio-economic phenomena from the point of view of fundamental principles and knowledge based on the understanding of the main directions of the development of economic science.

PRN 8 –Apply appropriate economic and mathematical methods and models for solving economic problems.

PRN 10 –To conduct an analysis of the functioning and development of economic entities, to determine functional areas, to calculate the relevant indicators characterizing the effectiveness of their activities.

PRN 11 –To be able to analyze the processes of state and market regulation of socio-economic and labor relations.

PRN 12 –Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.

PRN 13 –Identify sources and understand the methodology of determination and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.

PRN 15 –Demonstrate basic creative and critical thinking skills in research and professional communication.

PRN 16 –Be able to use data, provide arguments, critically evaluate logic and form conclusions from scientific and analytical texts on economics.

PRN 17 –To perform an interdisciplinary analysis of socio-economic phenomena and problems in one or more professional areas, taking into account risks and possible socio-economic consequences.

PRN 18 – Use regulatory and legal acts regulating professional activity.

PRN 19 – Use information and communication technologies to solve social and economic problems, prepare and present analytical reports.

PRN 21 –Be able to think abstractly, apply analysis and synthesis to identify the key characteristics of economic systems of different levels, as well as the peculiarities of the behavior of their subjects.

PRN 22 –Demonstrate flexibility and adaptability in new situations, in working with new objects, and in uncertain conditions.

And also mother with**nanny:**

* subject, content, tasks and types of economic analysis;
* methods of economic analysis;
* basic provisions of the information base of economic analysis;
* system of complex economic analysis and search for production reserves;
* methods of analysis of the use of the main production assets and production capacities;
* methods of analysis of production and sale of products;
* methods of cost analysis of products (works, services);
* methods of analysis of profit and profitability of production.

**Have the ability:**

* determine the purpose of the economic analysis, develop a program for its implementation;
* to select the necessary information based on the data of accounting and operational accounting, financial and statistical reporting;
* to analyze the main indicators of production, economic and financial activity of enterprises;
* compile analytical reviews, formulate conclusions, recommendations and practical proposals based on the conducted analysis;
* to analyze the consistency of financial and production indicators when developing the policy of the enterprise's economic behavior on the market;
* to have the techniques of predictive analysis, which allows you to substantiate the prospects of the enterprise's production and economic activity;
* carry out an assessment of financial risk when carrying out business operations.

# Pre-requisites and post-requisites of the discipline (place in the structural and logical scheme of training according to the relevant educational program)

Necessary skills for studying the discipline (credit module): mastery of text editors, ability to calculate and explain basic economic indicators, necessary skills of independent search work on the Internet.

Interdisciplinary connections: the discipline (credit module) "Economic analysis of international business" is studied on the basis of the disciplines of general training, after studying the courses: "Macroeconomics", "Microeconomics", "National Economy" and in combination with the credit modules: "Finance", "Statistics", "Economics of the enterprise", "Competitiveness of the enterprise", "Investment". The program of the CM "Economic Analysis" is compiled in accordance with the place and value of the credit module (discipline) according to the structural-logical scheme provided for by the standard of higher education and the educational and professional program of bachelor's training, in the direction: "International Economy" and covers all the content modules provided for by the standard .The main task of the credit module is to equip students with in-depth knowledge in the field of:economic analysis of labor resources, raw materials and materials, production assets and the financial condition of enterprises.

The discipline (credit module) "Economic analysis of international business" provides a foundation for further study of such modules as: "Fundamentals of entrepreneurship", "Tax system", "Competition and competitiveness of international business", "International economic relations", "World economic relations ", "Finance of enterprises", "Organization of production", "International logistics in Industry 4.0", and also serves as a means of forming in students a systematic understanding of the analytical and accounting aspect of the functioning of the enterprise, which will contribute to a more balanced and justified performance of the analytical part of the thesis.

# Content of the academic discipline

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| Section I. BASIS OF THE THEORY OF ECONOMIC ANALYSIS. |  |
|  | Topic 1. CONTENT, SUBJECT AND TASK OF ECONOMIC ANALYSIS. |  |
| 1.1 | Content and tasks of economic analysis. |  |
| 1.2 | Subject and categories of economic analysis. |  |
| 1.3 | Typology of economic analysis. |  |
| 1.4 | Economic analysis in production management. |  |
|  | Topic 2. METHODOLOGY OF ECONOMIC ANALYSIS. |  |
| 2.1 | The content of concepts methodology, method, technique of economic analysis. |  |
| 2.2 | Methodical techniques of economic analysis. |  |
| 2.3 | Organization of economic analysis and its information support. |  |
| Chapter II. MANAGEMENT ANALYSIS |  |
|  | Topic 3. ANALYSIS OF PRODUCT PRODUCTION AND MARKETING |  |
| 3.1 | Tasks and sources of analysis. |  |
| 3.2 Analysis of the implementation of the plan and the dynamics of production and sale of products. |  |
| 3.3 | Analysis of the composition and range of products. |  |
| 3.4 | Operational analysis of production and sale of products. |  |
| 3.5 | Analysis of rhythmicity and uniformity of production. |  |
| 3.6 | Analysis of product quality. |  |
| 3.7 | Analysis of reserves for growth in production volume. |  |
| 3.8 | Analysis of marketing activities of the enterprise. |  |
| 3.9 | Seasonal fluctuations as an element of market research. |  |
|  | Topic 4. ANALYSIS OF THE SECURITY AND EFFICIENCY OF USE OF PRODUCTION RESOURCES OF THE ENTERPRISE |
| 4.1 | Analysis of the use of labor resources and the labor fund. |  |
| 4.1.1 Tasks and sources of analysis. |  |
| 4.1.2 Assessment of the enterprise's supply of labor resources. |  |
| 4.1.3 Analysis of the use of working time. |  |
| 4.1.4 Labor productivity analysis. |  |
| 4.1.5 Analysis of the salary fund. |  |
| 4.2 Analysis of security and use of fixed assets of the enterprise. |  |
| 4.2.1 Tasks, directions and sources of analysis. |  |
| 4.2.2 Concept, structure, state and movement of fixed assets. |  |
| 4.2.3 Analysis of the use of fixed assets. |  |
| 4.2.4 Analysis of equipment use. |  |
| 4.3 | Analysis of security and use of material resources. |  |
| 4.3.1 Tasks and directions of analysis. |  |
| 4.3.2 Analysis of production security with material resources. |  |
| 4.3.3 Analysis of the use of material resources. |  |
| Topic 5. ANALYSIS OF PRODUCT COST AND PRODUCTION COSTS |  |
| 5.1 Tasks, directions, information support of cost analysis. |  |
| 5.2 | Classification of production costs. |  |
| 5.3 | Analysis of costs by economic elements. |  |
| 5.4 | Analysis of costs by costing items. |  |
| 5.5 | Analysis of costs per hryvnia of production. |  |
| 5.6 | Cost analysis of individual types of products. |  |
| Section ΙΙΙ. FINANCIAL ANALYSIS |  |
|  | Topic 6. ANALYSIS OF FINANCIAL RESULTS |  |
| 6.1 | Content, tasks, information support of the analysis. |  |
| 6.2 | Formation of revenues, costs and profits of the enterprise. |  |
| 6.3 | Analysis of profits from production. |  |
| 6.4 | Analysis of profits from product sales. |  |
| 6.5 | Marginal analysis. |  |
| 6.6 | Analysis of the break-even level. |  |
| 6.7 | Profitability analysis. |  |
| 6.8 | Analysis of production and financial leverage. |  |
| 6.9 | Estimating the reserves of profit growth and product profitability. |  |
|  | Topic 7. ANALYSIS OF THE FINANCIAL STATE OF THE ENTERPRISE |  |
| 7.1 Content, tasks, information support of financial analysisstate of the enterprise. |  |
| 7.2 | General assessment of the balance sheet of the enterprise. |  |
| 7.3 | Solvency and liquidity analysis. |  |
| 7.4 | Analysis of the financial stability of the enterprise. |  |
| 7.5 | Analysis of business activity of the enterprise. |  |
| 7.6 | Analysis of profitability of capital. |  |
| 7.7 | Diagnosis of the probability of bankruptcy of the enterprise. |  |

# Educational materials and resources

Basic literature

1. Andreyeva G. I. Economic analysis: educational and methodological manual. Andreeva G. I. - K.: Znannia, 2008. - 263 p.
2. Economic analysis (workshop): [teaching manual] / Antoniuk O. P., Stupnytska T. M., Kuprina N. M., Pidgorna. I. E. - Lviv: "Magnolia - 2006", 2010. - 320 p.
3. Bakanov M. I. Theory of economic analysis: textbook / M. I. Bakanov, A. D. Sheremet. - Moscow: Finance and Statistics, 2008. - 416 p.
4. Hrabovetskyi B. E. Economic analysis: a study guide / Hrabovetskyi B. E. - K.: Center for educational literature, 2009. - 256 p.
5. Grabovetskyi B.E. Methodical instructions for performing control tests and preparing for exams in the discipline "General theory of statistics" for students of all forms of education / Grabovetskyi B.E. - Vinnytsia: VDTU, 2007. - 64 p.
6. Economic analysis: study guide / [M. A. Bolyukh, V. Z. Burchevskyi, M. I. Horbatyuk, etc.]; under the editorship Acad. NASU, prof. M. G. Chumachenko – K.: KNEU, 2006. – 540 p.
7. Ivakhnenko V. M. Course of economic analysis: study guide - / Ivakhnenko V. M. - [4th ed., edition. and additional]. - K.: Znannia, 2006. - 190 p.
8. Kiaran Walsh. Key financial indicators: Analysis and management of enterprise development / Kiaran Walsh; [trans. from English]. – K.: Vseuvyto; Scientific opinion, 2005. - 367 p.
9. Mets V. O. Economic analysis of financial results and the financial state of the enterprise: study guide / Mets V. O. – K.: Vyshcha shkola, 2008. – 278 p.
10. E. V. Mnykh Economic analysis: textbook / E. V. Mnykh - [2nd ed., trans. and addendum] - K.: Center of educational literature, 2005. - 472 p.
11. S. Z. Moshensky Economic analysis: a textbook / S. Z. Moshensky, O. V. Oliynyk - [2nd ed. add. and revised.] – Zhytomyr: Ruta, 2007. – 704 p.
12. Tarasenko N. V. Economic analysis: study guide / Tarasenko N. V. - [3rd ed., corrected and add.] – Lviv: Magnolia Plus, 2005. – 344 p.

Additional literature

1. Abryutyna M.S., Grachev A.V. Analysis of the financial and economic activity of the enterprise. - M.: Delo i servis, 2006. - 256 p.
2. Korobov M.Ya. Financial and economic analysis of enterprise activity. - K.: Znannia, 2006. - 378 p.
3. **The skull of A.V.**Economic analysis. Tutorial. - Kyiv, 2005.- 160 c.
4. **Economic analysis. Study guide/ V.M. Seredynska, O.M. Zagorodna, R.V. Fedorovich - Ternopil. "Aston" publishing house. - 2010. - 592 p.**
5. On property: Law of Ukraine dated 07.02.91 No. 697-ХІ (with amendments and additions) // Bulletin of the Verkhovna Rada. – 1991. – No. 20. – P. 249.
6. About economic companies: Law of Ukraine dated 19.09.91 No. 1576-ХІ (with amendments and additions) // Bulletin of the Verkhovna Rada. – 1991. – No. 49. – P. 689.
7. On state forecasting and development of economic and social development programs of Ukraine: Law of Ukraine dated March 23, 2000 No. 1602-ІІІ // Bulletin of the Verkhovna Rada. – 2000. – No. 25. – P. 195.
8. On the taxation of the company's profit: Law of Ukraine dated 28.12.94 No. 334/94-VR (with changes and additions) // Bulletin of the Verkhovna Rada. - 1995. - No. 4. - P. 28.
9. About enterprises in Ukraine: Law of Ukraine dated March 27, 1991 No. 87-ХІ // Bulletin of the Verkhovna Rada. - 1994. - No. 24. - P. 272.
10. On securities and the stock exchange: Law of Ukraine dated 18.06.91 No. 1201-ХІ // Bulletin of the Verkhovna Rada. - 1991. - No. 38. - P. 508.

**14. Information resources**

(Internet resources)

1. B.E. Hrabovetskyi Economic analysis. Access mode -<http://posibnyky.vntu.edu.ua/grabovec/p12.html>. (date of application 27.09.2015). — Title from the screen;
2. Economicanalysis. Chumachenko M.G. Access mode -<http://studentam.kiev.ua/content/view/678/87/>. (date of application 27.09.2015). — Title from the screen;
3. A collection of problems from the course "Economic Analysis" (M.A. Bolyukh, M.I. Horbatok). Access mode -http://studentam.kiev.ua /content/view/677/87/. (date of application 27.09.2015). — Title from the screen;
4. Economic analysis course (V.M. Ivakhnenko). Access mode -<http://studentam.kiev.ua/content/view/676/87/>. (date of application 27.09.2015). — Title from the screen;
5. Methodical instructions for practical work from the course: "Economic analysis". Access mode -http://studentam.kiev.ua /content/view/671/87/. (date of application 27.09.2015). — Title from the screen.

# Educational content

# Methods of mastering an educational discipline (educational component)

The educational discipline includes 18 hours of lectures and 36 hours of practical classes, as well as the completion of modular control work and calculation work. Practical classes in the discipline are conducted with the aim of consolidating the theoretical provisions of the academic discipline and students acquiring skills and experience in using the methodology of performing economic analysis of business activity. Based on the allocation of time for studying the discipline (credit module), 36 practical classes are recommended (taking into account the time for the module control work and calculation work). Study results, control measures and deadlines are announced to students at the first lesson.

The main tasks of the cycle of practical classes in the discipline (credit module) are:

- consolidation of theoretical knowledge of economic analysis, obtained by students at lectures and independent work with primary sources;

- acquisition of practical skills in the application of methods and techniques for evaluating the results of economic activity, justifying management decisions, forecasting and planning the costs of all types of resources; when revealing the theoretical foundations and methods of economic analysis of the state of production, market capacity, product sales, resource costs, cost, financial potential, profit and profitability.

**Correspondence of program results, teaching methods and assessment forms**

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| No. z/p | Learning outcomes | Teaching methods | Assessment forms (control measures) | Deadline |
|  | PRN 2 – To form the mission and strategic goals of the enterprise.PRN 4 – Conduct comparative characteristics of insurance products and choose the appropriate ones.PRN 5 –Apply analytical and methodical tools to substantiate proposals and make managerial decisions by various economic agents (individuals, households, enterprises and state authorities).PRN 6 –Use professional argumentation to convey information, ideas, problems and methods of solving them to specialists and non-specialists in the field of economic activity.PRN 7 –To explain the models of socio-economic phenomena from the point of view of fundamental principles and knowledge based on the understanding of the main directions of the development of economic science.PRN 8 –Apply appropriate economic and mathematical methods and models for solving economic problems. | * solving practical problems and cases;
* showing slides, presentations.
 | Tasks, tests | 1-16th week |
|  | PRN 10 –To conduct an analysis of the functioning and development of economic entities, to determine functional areas, to calculate the relevant indicators characterizing the effectiveness of their activities.PRN 11 –To be able to analyze the processes of state and market regulation of socio-economic and labor relations.PRN 12 –Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.PRN 13 –Identify sources and understand the methodology of determination and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.PRN 15 –Demonstrate basic creative and critical thinking skills in research and professional communication.PRN 16 –Be able to use data, provide arguments, critically evaluate logic and form conclusions from scientific and analytical texts on economics.PRN 17 –To perform an interdisciplinary analysis of socio-economic phenomena and problems in one or more professional areas, taking into account risks and possible socio-economic consequences. | * method of problem situations;
* work with educational literature, text.
 | Test | 3-17th week |
|  | PRN 18 – Use regulatory and legal acts regulating professional activity.PRN 19 – Use information and communication technologies to solve social and economic problems, prepare and present analytical reports.PRN 21 –Be able to think abstractly, apply analysis and synthesis to identify the key characteristics of economic systems of different levels, as well as the peculiarities of the behavior of their subjects.PRN 22 –Demonstrate flexibility and adaptability in new situations, in working with new objects, and in uncertain conditions.  | * retrospective method (recalling);
* educational debate;
* solving practical problems, cases.
 | Tasks, tests | 10-18th week |

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| No. z/p | Name of the subject of the lesson and list of main questions(a list of didactic support, references to the literature and tasks on the SRS) |
| 1 | *Practical lesson 1.*Organization of economic analysis at the enterprise.Organizational systems of economic analysis and their characteristics. Analytical process technology and its features in the conditions of computer use. Main literature: [1, p. 3–18, 30–36; 5, p. 13–58; 3–4; 9, p. 12–68].Additional: [1, 3, 10, 12].*Tasks on SRS.*The essence of economic analysis as a means of researching economic phenomena in the process of economic activity of enterprises. Content of economic analysis and its subject. The task of analyzing the market economy. Main categories of economic analysis. Resources, factors, production reserves, their classification. |
| 2 | *Practical lesson 2*. Information base of economic analysis.The system of economic information as a database for the analysis of the economic activity of enterprises of various forms of ownership.Principles of organization of information support for analysis of economic activity. Requirements to which the economic information system must meet.Main literature: [2, p. 33–48, 3, 30–36; 8, p. 23–50; 10, p. 22–38].Additional: [2, 5, 11].*Tasks on SRS.*Get acquainted with andinformation base of economic analysis. Consider the classification and characteristics of the most important types of economic information used to analyze the financial and economic activity of enterprises; legal, normative and reference, planned, factual. |
| 3 | *Practical lesson 3.*Analysis of production and sale of products.The value and tasks of the analysis of the production of products, works and services. General scheme and sequence of analysis. The system of indicators of production and volumes of production. Production factors. Analysis information base. Analysis of the volume of production in natural and value terms. Assessment of the dynamics of production volume. Meters used to calculate the dynamics of indicators.Basic literature: [4 p. 3–18; 7 p. 30–36; 9, p. 13–58].Additional: [8, 9].*Tasks on SRS*. Describe the analysis of the influence of extensive and intensive factors on the dynamics of indicators, the method of their calculation. Analysis of the assortment and structure of production. Find out a comprehensive analysis of the influence of the assortment and structural changes on the economic performance of the enterprise. |
| 4 | *Practical lesson 4.***Analysis of the use of labor resources and the labor fund**.Sources and tasks of analyzing the use of labor resources. Sources of information for analyzing the availability and use of labor resources. Provision of labor resources of the enterprise. Analysis of personnel composition: needs of workers, use of workers by qualifications, labor movement. Use of working hours. Analysis of the efficiency of the use of working time. Loss of working time, their causes and consequences.Main literature: [5, p. 46–87; 10, p. 60–76].Additional: [1, 2, 3].*Tasks on SRS.*Find out what labor productivity is. Analysis of factors affecting labor productivity. Extensive and intensive factors influencing labor productivity. Analysis of the wage fund, Analysis of the validity of the calculation of basic and additional wages. Observance of the relationship between the rate of growth of wages and labor productivity. Analysis of unproductive losses. Reserves for the reduction of the wage fund. |
| 5 | *Practical lesson 5.*Analysis of security and use of fixed assets of the enterprise.Tasks and sources of analysis of fixed assets, assessment of the company's provision of fixed assets. Analysis of the composition, structure and condition of fixed assets. Analysis of feasibility and timeliness of repairs of fixed assets. Analysis of the efficiency of the use of fixed assets.Main literature: [3, p. 3–18; 5, p. 43–58; 8, pp. 41–69].Additional: [5-6].*Tasks on SRS.*Get acquainted with the analysis of return on capital and capital intensity of products. Find out how the influence of factors on the return on investment of products is calculated. |
| 6 | *Practical lesson 6.*Analysis of security and use of material resourcesAnalysis of provision of material resources. Ways to improve provision of material resources. Analysis of the use of material resources. Rationing of the costs of material resources. Factor analysis of material intensity. Determination of the influence of factors on the level of material intensity.Main literature: [1, p. 43–58; 3, pp. 41–69].Additional: [5-6].*Tasks on SRS.*Get acquainted with the general assessment of the implementation of the plan of material and technical supply. Analysis of the possibilities of mobilization of reserves to improve the efficiency of the use of material resources. |
| 7 | *Practical lesson 7*.**Analysis of the economic growth of the enterprise.**Content of the economic growth policy of the enterprise. Analysis and assessment of the probability of bankruptcy. Analysis of business activity of business entities. Business risk analysis.Basic literature: [8 p. 3–69].Additional: [1,11].Tasks on SRS. Get to know the cityethics of comparative rating assessment of enterprise activity. |
| 8 | *Practical lesson 8.*Analysis of production costs and production costs.Indicators, tasks and sources of information. Areas of cost analysis for production of products. Cost analysis by elements and articles. Analysis of the total amount of costs for the production of commodity products, costs per hryvnia of commodity products. Analysis of the impact of product cost on product output. Analysis of direct and overhead costs. Analysis of material costs. Analysis of labor costs. Analysis of maintenance costs and production management.Main literature: [5, p. 3–18; 6, p. 13–58].Additional: [5, 8, 12].*Tasks on SRS.*To clarify the generalized calculation of reserves for reducing the cost of production. Evaluation of the implementation of the cost plan. Find out how the analysis of the dynamics of the cost of the compared products is carried out. |
| 9 | *Practical lesson 9*. Analysis of profits from production. Analysis of profits from product sales.Formation of income and profits of the enterprise. Analysis of profits from production. Analysis of profits from product sales.Basic literature: [5 p. 3–18; 9, p. 13–58].Additional: [5, 8, 9].*Tasks on SRS.*To characterize the essence and features of the formation of income and profits of the enterprise. |
| 10 | *Practical lesson 10.*Marginal analysis. Analysis of the break-even level.Analysis of pricing of enterprise products. The composition and price structure of the company's products. Pricing according to the "cost plus" method.Main literature: [2, p. 3–18; 4, p. 13–58; 5, p. 12–68].Additional: [1, 3].*Tasks on SRS.*Find out how pricing is done under the "direct casting" system. |
| 11 | *Practical lesson 11.***Analysis of product profitability.**The essence of product profitability. The main tasks of economic analysis of product profitability. Sources. Profitability indicators, their calculation and use.Main literature: [4, p. 3–18; 7, p. 12–68; 8, p. 9–61].Additional: [2,9,10].*Tasks on SRS.*Find out the factors affecting the profitability of products and their definition. |
| 12 | *Practical lesson 12.*Analysis of the profitability of the enterprise.The value, tasks and information support of the analysis of the profitability of the enterprise. The system of indicators of profitability of the enterprise, features of their assessment. Analysis of the influence of factors on the company's profitability indicators. Methods of expansion and extension of partial models of enterprise profitability.Basic literature: [ 8, p. 3–56; 9, p. 43–117].Additional: [3,7].*Tasks on SRS.*Find out how the profitability analysis of the enterprise is carried out using the Dupont model. The method of identifying reserves for increasing the profitability of the enterprise. |
| 13 | *Practical lesson 13***. Organization and method of analysis of the company's financial results.**The concept of the financial result of the enterprise. The place of profit in the system of summarizing value indicators, its importance in evaluating and stimulating the economic efficiency of the enterprise. Balance sheet profit and its components. Profit distribution analysis. Determination of the amount of net profit. Factors that affect the amount of net profit: their classification into dependent and independent from the activity of the enterprise. Analysis and justification of the main areas of profit use. Analysis of profitability indicators: total profitability of production, sold products, individual products. Profitability change factors, growth reserves.Main literature: [4, 33–39; 5, p. 13–58; 8, p. 3–4].Additional: [4,5].*Tasks on SRS. AT*get acquainted with the impact of individual groups of financial results on the size of the balance sheet profit. Profit from the sale of products (works, services). Analysis of unplanned income and losses. Assessment of opportunities to increase profits and their reasons. |
| 14 | *Practical lesson 14.***Organization and method of analysis of the financial state of the enterprise.**The relationship between the financial state of the enterprise and the results of its production and sales activities. Characteristics of the balance sheet as the main source of information for assessing the financial condition of the enterprise: content, assessment and analytical significance of individual items of the balance sheet. Analytical grouping of articles. Assessment of the financial condition of the enterprise. Analysis of receivables: by volume, composition, structure and timing of its occurrence according to analytical accounting data. Analysis of the company's liabilities. Analysis of the funds raised by their repayment terms. Analysis of financial stability and liquidity of the enterprise. Relative indicators of financial stability, methods of their determination and assessment of the achieved level. Summarizing and intermediate indicators of liquidity: methods of calculation, assessment of their compliance with optimal values. Analysis of the turnover of working capital and the reasons for their change. Generalization of the results of the analysis of the financial recovery of the enterprise.Main literature: [7, p. 13–98; 9, p. 43-88].Additional: [3,7].*Tasks on SRS.*Find out how the company's solvency is determined based on the balance sheet and other sources of information. Analysis of tangible current assets, identification of excess and unnecessary stocks. Determination of ways of their reduction. |
| 15 | *Practical lesson 15.*Organization and method of analysis of the enterprise's investment activity.Selection and justification of investment projects. Decision-making models in the analysis of real investments. Analysis of financial investments. Analysis of investment projects under conditions of inflation and risk.Main literature: [7, p. 43–78; 8, p. 13–58; 10, p. 12–108].Additional: [1, 8, 12].*Tasks on SRS.*How to determine the investment payback period? Statistical models of decision-making about the profitability of investment projects. Dynamic models of decision-making about the profitability of investment projects. Reveal the content of the financial investment analysis methodology. How to calculate investment risk? |
| 16 | *Practical lesson 16.*Organization and methodology of economic analysis of foreign economic activity.Organization of analysis of foreign economic activity. The meaning, information provision and tasks of the analysis of the foreign economic activity of the enterprise. Analysis of indicators of the macroeconomic environment of the Federal Economic Zone. Analysis of the dynamics of the turnover of foreign economic relations. Analysis of the quality of functioning of the system of foreign economic relations. Analysis of the fulfillment of obligations under export-import operations.Main literature: [10, p. 9–61].Additional: [5-8].*Tasks on SRS.*Find out with the help of primary sources how the analysis of overhead costs is carried out in relation to the export and import of goods. Methods of analysis and evaluation of the efficiency of export (import) operations. |
| 17 | *Practical lesson 17.*Generalization of the results of the analysis of economic activity.Methods of summarizing the results of the analysis of the enterprise's economic activity. Concepts, principles of organizing the search and calculation of economic reserves. Methods of calculation and substantiation of economic reserves.Carrying out MKR throughout the course of the credit module.Protection of the Russian Federation.Main literature: [1, p. 13–58; 8, p. 33–89].Additional: [8-9].*Tasks on SRS.*Familiarize yourself with the specifics of processing the results of the analysis of economic activity. Management decision-making technology based on the results of the analysis. |
| 18 | *Practical lesson 18*. Summarizing the results of studying the credit module.1. Analysis of the results of the modular control work.

Announcement of the results of the rating assessment of students' work. |

# Independent work of the acquirer

The student's independent work includes such components as preparation for current surveys, preparation for practical classes, preparation for modular control work, preparation for performing calculation work.

|  |  |  |
| --- | --- | --- |
| No. z/p | Names of topics and questions that are submitted for independent study and references to educational literature | Number of hours of SRS |
| 1 | 2 | 3 |
| 1 | **Organization of economic analysis at the enterprise.** Main literature: [1, p. 3–18, 30–36; 5, p. 13–58; 3–4; 9, p. 12–68].Additional: [1, 3, 10, 12].*Tasks on SRS.*The essence of economic analysis as a means of researching economic phenomena in the process of economic activity of enterprises. Content of economic analysis and its subject. The task of analyzing the market economy. Main categories of economic analysis. Resources, factors, production reserves, their classification. | 1 |
| 2 | **Information base of economic analysis.**Main literature: [2, p. 33–48, 3, 30–36; 8, p. 23–50; 10, p. 22–38].Additional: [2, 5, 11].*Tasks on SRS.*Get acquainted with andinformation base of economic analysis. Consider the classification and characteristics of the most important types of economic information used to analyze the financial and economic activity of enterprises; legal, normative and reference, planned, factual. | 1 |
| 3 | **Analysis of production and sale of products.**Basic literature: [4 p. 3–18; 7 p. 30–36; 9, p. 13–58].Additional: [8, 9].*Tasks on SRS*. Describe the analysis of the influence of extensive and intensive factors on the dynamics of indicators, the method of their calculation. Analysis of the assortment and structure of production. Find out a comprehensive analysis of the influence of the assortment and structural changes on the economic performance of the enterprise. | 1 |
| 4 | **Analysis of the use of labor resources and the labor fund**.Main literature: [5, p. 46–87; 10, p. 60–76].Additional: [1, 2, 3].*Tasks on SRS.*Find out what labor productivity is. Analysis of factors affecting labor productivity. Extensive and intensive factors influencing labor productivity. Analysis of the wage fund, Analysis of the validity of the calculation of basic and additional wages. Observance of the relationship between the rate of growth of wages and labor productivity. Analysis of unproductive losses. Reserves for the reduction of the wage fund. | 1 |
| 5 | **Analysis of security and use of fixed assets of the enterprise.**Main literature: [3, p. 3–18; 5, p. 43–58; 8, pp. 41–69].Additional: [5-6].*Tasks on SRS.*Get acquainted with the analysis of return on capital and capital intensity of products. Find out how the influence of factors on the return on investment of products is calculated. | 1 |
| 6 | **Analysis of security and use of material resources**Main literature: [1, p. 43–58; 3, pp. 41–69].Additional: [5-6].*Tasks on SRS.*Get acquainted with the general assessment of the implementation of the plan of material and technical supply. Analysis of the possibilities of mobilization of reserves to improve the efficiency of the use of material resources. | 1 |
| 7 | **Analysis of the economic growth of the enterprise.**Basic literature: [8 p. 3–69].Additional: [1,11].Tasks on SRS. Get to know the cityethics of comparative rating assessment of enterprise activity. | 2.5 |
| 8 | **Analysis of production costs and production costs.**Main literature: [5, p. 3–18; 6, p. 13–58].Additional: [5, 8, 12].*Tasks on SRS.*To clarify the generalized calculation of reserves for reducing the cost of production. Evaluation of the implementation of the cost plan. Find out how the analysis of the dynamics of the cost of the compared products is carried out. | 2.5 |
| 9 | **Analysis of profits from production. Analysis of profits from product sales.**Basic literature: [5 p. 3–18; 9, p. 13–58].Additional: [5, 8, 9].*Tasks on SRS.*To characterize the essence and features of the formation of income and profits of the enterprise. | 1.5 |
| 10 | **Marginal analysis. Analysis of the break-even level.**Main literature: [2, p. 3–18; 4, p. 13–58; 5, p. 12–68].Additional: [1, 3].*Tasks on SRS.*Find out how pricing is done under the "direct casting" system. | 1.5 |
| 11 | **Analysis of product profitability.**Main literature: [4, p. 3–18; 7, p. 12–68; 8, p. 9–61].Additional: [2,9,10].*Tasks on SRS.*Find out the factors affecting the profitability of products and their definition. | 2 |
| 12 | **Analysis of the profitability of the enterprise.**Basic literature: [ 8, p. 3–56; 9, p. 43–117].Additional: [3,7].*Tasks on SRS.*Find out how the profitability analysis of the enterprise is carried out using the Dupont model. The method of identifying reserves for increasing the profitability of the enterprise. | 1 |
| 13 | **Organization and method of analysis of the company's financial results.**Main literature: [4, 33–39; 5, p. 13–58; 8, p. 3–4].Additional: [4,5].*Tasks on SRS. AT*get acquainted with the impact of individual groups of financial results on the size of the balance sheet profit. Profit from the sale of products (works, services). Analysis of unplanned income and losses. Assessment of opportunities to increase profits and their reasons. | 1 |
| 14 | **Organization and method of analysis of the financial state of the enterprise.**Main literature: [7, p. 13–98; 9, p. 43-88].Additional: [3,7].*Tasks on SRS.*Find out how the company's solvency is determined based on the balance sheet and other sources of information. Analysis of tangible current assets, identification of excess and unnecessary stocks. Determination of ways of their reduction. | 1 |
| 15 | **Organization and method of analysis of the enterprise's investment activity.**Main literature: [7, p. 43–78; 8, p. 13–58; 10, p. 12–108].Additional: [1, 8, 12].*Tasks on SRS.*How to determine the investment payback period? Statistical models of decision-making about the profitability of investment projects. Dynamic models of decision-making about the profitability of investment projects. Reveal the content of the financial investment analysis methodology. How to calculate investment risk. | 1 |
| 16 | **Organization and methodology of economic analysis of foreign economic activity.**Main literature: [10, p. 9–61].Additional: [5-8].*Tasks on SRS.*Find out with the help of primary sources how the analysis of overhead costs is carried out in relation to the export and import of goods. Methods of analysis and evaluation of the efficiency of export (import) operations. | 1 |
| 17 | **Generalization of the results of the analysis of economic activity.**Main literature: [1, p. 13–58; 8, p. 33–89].Additional: [8-9].*Tasks on SRS.*Familiarize yourself with the specifics of processing the results of the analysis of economic activity. Management decision-making technology based on the results of the analysis. | 1 |
| 18 | Preparation for modular control work | 4 |
| 19 | RR | 10 |
| 20 | Preparation for the exam | 30 |
| **Total, hours** | **66** |

# Policy and control

# Policy of academic discipline (educational component)

**Attending classes**. Attendance at lectures, practical classes, as well as absence from them, is not evaluated. However, students are encouraged to attend classes, as they teach theoretical material and develop the skills needed to complete the semester's individual assignment. The evaluation system is focused on receiving points for the student's activity, as well as the performance of tasks that can develop practical skills and abilities.

**Missed evaluation control measures**. Every student has the right to make up lessons missed for a valid reason (hospital, mobility, etc.) at the expense of independent work. More details at the link: https://kpi.ua/files/n3277.pdf.

A task that is submitted for review with a violation of the deadline is evaluated taking into account the reduction of points.

In the case of missing the lesson for a good reason, in which the test was held,

- the test can be written on another day according to an individual schedule;

- assignments from practical classes are performed remotely, saved on Google Drive.

**The procedure for contesting the results of assessment control measures**. A student may raise any issue relating to the assessment procedure and expect it to be dealt with in accordance with pre-defined procedures. Students have the right to challenge the results of control measures with arguments, explaining which criteria they disagree with according to the evaluation.

**Calendar control**is conducted with the aim of improving the quality of students' education and monitoring the student's fulfillment of the syllabus requirements.

|  |  |  |
| --- | --- | --- |
| Criterion | First calendar control | Second calendar control |
| Term of calendar control[[1]](#footnote-1) | Week 8 | Week 14 |
| Conditions for receiving a positive assessment | Current rating[[2]](#footnote-2) | ≥ 25 points | ≥ 50 points |

**Academic integrity.**The policy and principles of academic integrity are defined in Chapter 3 of the Code of Honor of the National Technical University of Ukraine "Ihor Sikorsky Kyiv Polytechnic Institute". More details: https://kpi.ua/code.

**Norms of ethical behavior.**Standards of ethical behavior of students and employees are defined in Chapter 2 of the Code of Honor of the National Technical University of Ukraine "Ihor Sikorskyi Kyiv Polytechnic Institute". More details: https://kpi.ua/code.

**Inclusive education.**The acquisition of knowledge and skills in the course of studying the discipline can be accessible to most individuals with special educational needs, except for learners with severe visual impairments that do not allow them to perform tasks with the help of personal computers, laptops and/or other technical means.

**Studying in a foreign language**. In the course of the tasks, students may be recommended to refer to English-language sources.

The possibility of conducting lectures and practical classes in English is foreseen, which will contribute to the mastery of professional terminology in the original language. The number and schedule of classes in English is agreed by the teacher with the students at the beginning of the semester.

**Extracurricular activities.**Participating in conferences, forums, round tables, etc. is expected within the scope of studying the academic discipline.

**Assignment of incentive and penalty points.**According to the Regulation on the system of evaluation of learning results, the sum of all incentive points cannot exceed 10% of the rating scale.

Incentive points can be awarded to students for the following types of scientific and research work (no more than 5 points in total):

- carrying out research work, the results of which are presented in the form of scientific theses (weighted score – 3), scientific articles (weighted score – 5);

- obtaining a diploma by the student on the subject of the course (informal education) (weighted score – 10);

- participation in Olympiads of the I and II levels corresponding to the subject of the discipline (weighted score – 5);

- participation in contests of scientific works corresponding to the subject of the discipline (weighted score – 10).

**Penalty points for discipline**is not expected.

Preparation for practical classes and control measures is carried out during independent work of students with the possibility of consulting with the teacher at the specified consultation time or by means of electronic correspondence (e-mail, messengers).

# Types of control and rating system for evaluating learning outcomes (RSO)

Semester certification is conducted in the form of an exam. A 100-point rating system and a university scale are used to evaluate learning outcomes.

**Current control**: participation in the work of practical classes, reports, MKR, calculation work.

**Calendar control**: is conducted twice a semester as a monitoring of the current state of fulfillment of the syllabus requirements.

**Semester control**: exam.

**Terms of admission to semester control**: If the semester rating is more than 50 points, the student is admitted to the exam, all mcr and rr must be enrolled.

Modular control work (MKR) (for an example, see Appendix 2). The modular test contains complex questions of the test, calculation or open (a question that requires an extended text response) type, which are evaluated in two points. A student receives 2 points for a correct answer to a question, 0 points for an incorrect answer.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. z/p | Evaluation control measure\* | % | Weight score | Number | Together |
| 1. | Presentation and public speaking, participation in discussions and additions, reporting on thematic tasks | 70% | 2 | 20 | 40 |
| 2. | Modular control work | 15% | 10 | 1 | 10 |
| 3. | Individual task (RR) | 15% | 10 | 1 | 10 |
|  | Together | 60 |

Weighted 60 points cover:

Execution of MKR. (see Appendix 1 for an example).

Participation in practical classes.Active participation in each lesson is assessed at 2 points, less active participation, incorrect answers and comments that indicate the student's unpreparedness for the lesson reduce the grade for the work in the practical lesson to 1 point.

Individual task(RR) (see Appendix 2 for an example). It is estimated at 10 points.

All students take the exam, which has 3 practical questions and 1 theoretical.

Weight: 1 theor. question = 10 b.

3 practice = 3 questions \*10 b. =30 b.

Total number = 60 b. for seven +40 b. copy = 100 b.

Table of correspondence of rating points to grades on the university scale:

|  |  |
| --- | --- |
| Scores | Rating |
| 100-95 | Perfectly |
| 94-85 | Very good |
| 84-75 | Fine |
| 74-65 | Satisfactorily |
| 64-60 | Enough |
| Less than 60 | Unsatisfactorily |

# Additional information on the discipline (educational component)

Semester control takes place in the form of final writing of the examination paper (4 questions). In order to consolidate the knowledge acquired by students in lectures, seminars, practical classes and as a result of independent work, at each practical class, starting from the second, it is recommended to carry out express control of the acquired knowledge in the form of a written solution to test tasks or a survey.

Conducting lectures ensures the formation of the student's theoretical knowledge in the process of presenting theoretical material, solving problems, situations, tasks of a practical nature, using multimedia tools. Students should carefully listen to the lecture plan, monitor the course of teaching according to the plan. The lecturer highlights the main points of the lecture in various ways: slowing down or speeding up the pace, raising the intonation, using more expressive diction, repeating individual phrases, instructing students to write down definitions or clauses. A summary of lectures should be a shortened record in which, with the help of active thought and memory, the main points are highlighted. New concepts, definitions and the most informative conclusions should be written down in full to simplify their later reproduction.

In the course of practical classes, theoretical material is consolidated and practical skills are acquired in the process of solving individual and differentiated tasks, problem situations, partner discussions, business games, presentations, educational projects that model the future professional activity of specialists in market conditions. Students consider situations close to real conditions of production activity. At the practical lesson, students must master the skills of solving specific practical tasks in accordance with the subject of practical lessons.

The independent work of students consists in creating individual reference notes, performing content-research plan exercises, preparing and performing individual and collective tasks.

**Study methodology**credit module (discipline) is based on a combination of sequential study of lecture material, study of the program material in practical classes, performance of individual, control tasks, independent work of students using the main and additional material of information sources.

 Forthe teaching of the discipline (credit module) (18 lectures and 36 practical hours) will use the main teaching methods:

1) methods of problem-based learning (problem presentation, partial search (heuristic conversation) and research method);

2) personal-oriented (developmental) technologies based on active forms and methods of learning ("brainstorming", "situation analysis", business, role-playing and simulation games, discussion, express conference, educational debates, round table, case technology, project technology, etc.);

3) information and communication technologies that ensure the problem-research nature of the learning process and the activation of students' independent work (electronic presentations for lectures, development and application of creative tasks based on computer and multimedia tools, supplementing traditional educational classes with means of interaction based on network communication capabilities (Internet forum).

Appendix 1

 *MODULAR CONTROL WORK ON THE DISCIPLINE (CREDIT MODULE)*

*"ECONOMIC ANALYSIS OF INTERNATIONAL BUSINESS"*

**Task 1:**Based on the data in the table. 1 evaluate the dynamics of changes in indicators of gross and commodity production at the enterprise for the previous, planned and reporting periods, using the series of dynamics.

Table 1

***Input data for determining the dynamics of changes in the volume of gross and commodity products of the enterprise***

|  |  |  |
| --- | --- | --- |
| Indicator | Previous month | Reporting month |
| Plan | Actually |
| Gross production in comparative prices of the enterprise, thousand UAH. | 127.22 | 146.77 | 160.72 |
| Commodity products at the enterprise's wholesale prices accepted in the plan, thousand hryvnias. | 126.39 | 145.81 | 159.38 |

**Task 2**: According to the data in the table. 2 calculate how labor productivity has changed in the reporting period compared to the planned one.

Table 2

***Input data for analysis of changes in labor productivity***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indicator | Plan | Fact | +/- Deviation | Conventional designation |
| Gross production, hryvnias | 146.77 | 160.72 | + 13.95 | Q |
| The average registered number of workers, persons | 124 | 133 | 9 | Ch |

**Task 3:**Analyze (Table 3) how the production of commodity products has changed by assortment.

Table 3

***Source data for the analysis of the production of goods by assortment***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Product** | **Labor intensity, hryvnias** | **Production output, units** | **General output, UAH** | **T %** | **Enrolled in vyk. plan, T ΄** | **Included in the implementation of the plan, unit** |
| **Plan** | **Fact** | **Plan** | **Fact** | **Plan** | **Fact** |
| **AND** | 371.67 | 370.64 | 309 | 371 | 114,846.03 | 137,507.4 | 19.73 | 119.7 | 309 |
| **B** | 59.47 | 59.47 | 772 | 876 | 45,910.8 | 52,095.72 | 13.47 | 113.47 | 772 |
| **IN** | 25.63 | 25.61 | 1 342 | 1 408 | 34,395.5 | 35,058.88 | 1.92 | 101.9 | 1 342 |
| **G** | 4.19 | 4.18 | 2,775 | 2,863 | 11,627.25 | 11,967.34 | 2.92 | 102.92 | 2,775 |
| **Together** | - | - | 5 198 | 5,518 | 206,779.6 | 236,629.3 | 38.04 | - | 5 198 |

**Task 4:**Characterize the total cost of production of products A, B, C, D according to the data in the table. 4 (quantity of output of commodity products according to the actual result, units)

Table 4

Data to characterize the total cost of production

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Types of products** | **Price** | **V products** | **Unit cost product** | **Total cost** | **Deviation** | **T' (%)** |
|  |  | **Plan** | **Fact** | **Planned** | **Actual** | **Planned** | **Actual** |  |  |
| **AND** | 1500 | 309 | 371 | 2,419.31 | 2,585.70 | 747566.79 | 959294.7 | 211727.9 | 28,32 |
| **B** | 700 | 772 | 876 | 1,195.43 | 1,278.06 | 922871.96 | 1119581 | 196708.6 | 21,31 |
| **IN** | 500 | 1 342 | 1408 | 901.31 | 974.10 | 1209558.02 | 1371533 | 161974.8 | 13.39 |
| **G** | 250 | 2,775 | 2863 | 450.66 | 485.52 | 1250581.5 | 1390044 | 139462.3 | 11,15 |
| **In total** | - | 5 198 | 5518 | - | - | 4130578.27 | 4840452 | 709873.6 | 17,19 |

**Task 5:**Analyze the use of the company's working time according to the data in table 5. Explain the results of the calculation.

Table 5

***Initial data for the analysis of the use of the company's working time, hours***

|  |  |  |
| --- | --- | --- |
| **Indicator** | **Plan value** | **Actual value** |
| Illnesses and vacations in connection with pregnancy | 12.94 | 19.95 |
| Use of public and state duties | 2.59 | 4.28 |
| Discounted days and additional vacations for students | 9.06 | 7,13 |
| Vacations without maintenance with the permission of the administration | 0 | 4.28 |
| Take a walk | 0 | 1.43 |

**Task 6:**According to Table 6, determine the optimal product manufacturing program, describe the technological process.

Table 6

**Raw data for the analysis of technological processes**

|  |  |
| --- | --- |
| Costs | Activity index under normal casting conditions |
| Variable costs per unit of production, hryvnias. | $$a\_{1}$$ | 3,084 |
| Fixed costs, hryvnias. | $$b\_{1}$$ | 5304.0 |
| Costs | Activity index under vibrocasting conditions |
| Variable costs per unit of production, hryvnias. | $$a\_{2}$$ | 2,581 |
| Fixed costs, hryvnias. | $$b\_{2}$$ | 6534.0 |

Appendix 2

*CALCULATED WORK ON THE DISCIPLINE (CREDIT MODULE)*

*"ECONOMIC ANALYSIS OF INTERNATIONAL BUSINESS"*

**Task 1:**According to the data in Table 1, by the method of chain substitutions, determine the factors that affect the change in total costs in the process of manufacturing paving slabs. Explain the results of the calculations.

***Initial data for the analysis of the company's activity by the method of chain substitutions (Table 1)***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indicator | Planned | Actual | ± Deviation | Legend |
| Paving tile production, units. | 18,622 | 19,380 | + 758 | D |
| Specific dye consumption per unit of tile, kg/unit | 0.152 | 0.173 | + 0.021 | h |
| Price1 kgdye, hryvnias | 18,22 | 21,199 | +2.97 | Ts |
| General expenses, UAH | 515.72 | 710.45 | +194.7 | WITH |

**Task 2:**The method of absolute differences is a simplified method of chain substitutions for identifying the influence of individual factors on the general indicator. Calculate the factors that affect the change in total costs in the process of manufacturing paving slabs using the data from the table. 1.

**Task 3:**According to the initial data of the table. 2 to determine by the integral method which factors affect the change in the profitability of the enterprise.

***Initial data for the analysis of enterprise activity using the integral method (Table 2)***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indexes | Legend | Planned | Actual | ± Deviation |
| Profit, thousand UAH. | *Kh* | 6,690.40 | 7,464.36 | + 773.96 |
| Average annual cost of fixed assets (OF), thousand UAH. | *Y* | 1,979.85 | 2,408.63 | + 428.78 |
| The average annual cost of normalized working capital (OBZ), thousand UAH. | *Z* | 1,234.13 | 1,364.96 | +130.83 |

**Version 4:**Using the index method, determine the impact of partial factors (number of employees and labor productivity) on the volume of manufactured products.

***Initial data for the analysis of the company's activity using the index method (Table 3)***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indexes | Legend | Plan | Fact | Deviation |
| Volume of produced products, thousand UAH. | *D* | 21,172.31 | 23,166.24 | + 1 993, 93 |
| Number of employees, persons | *Q* | 244 | 265 | + 21 |
| Productivity,thousand hryvnias | *P* | 86,771 | 87,419 | + 0.648 |

**Task 5:**According to the data in Table 4, calculate the dependence (linear, non-linear) between indicators, dependence parameters, dependence equations. Show the results of the calculations in the conclusions.

***Initial data for the analysis of the company's activity by correlation analysis (Table 4)***

|  |  |  |
| --- | --- | --- |
| Index, thousand units. |  | Results of observations |
| 1 | 2 | 3 | 4 | 5 | 6 | ∑ |
| Launch, xi | 117.61 | 143.75 | 84.94 | 130.68 | 98.01 | 91.48 | 666.47 |
| Release, yi | 109.29 | 132.79 | 73.71 | 118.81 | 89.59 | 81.96 | 606.15 |

**Task 6:**Construct a regression equation (by the method of autoregressive dependence) to forecast the scope of implementation based on data on the dynamics of this indicator at the enterprise (Table 5).

**Dynamics of changes in the volume of sales of commodity products (Table 5)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Period | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Sales volume, million hryvnias | 3,226 | 3,264 | 3,985 | 4,896 | 4,364 | 5,304 | 5,313 | ? |

**Working program of the academic discipline (syllabus):**

**Compiled by:**

associate professor of the Department of International Economics, candidate economy Scientist, associate professor,

Chernekno Natalya Oleksandrivna

Approved by the Department of International Economics (protocol No. 12 dated 14.0762023)

Agreed by the Methodical Commission of the faculty (protocol No. 11 dated 06.30.2023)

1. Right there. [↑](#footnote-ref-1)
2. Right there. [↑](#footnote-ref-2)