
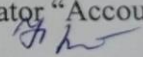


NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES
OF UKRAINE

Department of Statistics and Economic Analysis


"CONFIRMED"
Dean of the Economic Faculty
Anatoliy DIBROVA
" 30 05 2023

"APPROVED"
at the meeting of the Department of Statistics
and Economic Analysis
Protocol №12 dated "28" 04 2023
Head of Department
 Inna LAZARYSHINA

"REVIEWED"
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 Natalia KUZYK

PROGRAM OF THE COURSE

Analysis of economic activity

Specialization 071 – Accounting and taxation
Educational programme « Accounting and Auditing»
Faculty of Economics

Developers:

Kuts Tetyana, Associate Professor of the Department of Statistics and Economic Analysis, PhD in Economics, Associate Professor
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Kyiv – 2023

1. Description of the course
“ANALYSIS OF ECONOMIC ACTIVITY”

Field of knowledge, specialty, educational program, educational degree		
Educational degree	Bachelor's	
Specialty	071 "Accounting and taxation"	
Educational program	" Accounting and Auditing"	
Characteristics of the course		
Type	Compulsory	
Total number of hours	150	
Number of ECTS credits	5	
The number of structural modules	2	
Course project (work) (if applicable)	Course project	
Form of control	Exam	
Indicators of the course for full-time and part-time forms of study		
	Full-time form of study	Part-time form of study
Course (year of study)	3-4	
Semester	6-7	
Lecture classes	60 hours	
Practical, seminar classes	60 hours	
Laboratory classes	-	
Self-study	30 hours	
Individual assignments	-	
Number of weekly classroom hours for the full-time form of study	4 hours	

2. Purpose, tasks, and competencies of the course

The discipline "Analysis of economic activity" refers to educational disciplines, the study of which provides future specialists with the theory and methodology of researching economic phenomena, processes, results that constitute the content of the enterprise's activity and are a prerequisite for the development, adoption and support of management decisions.

The purpose of studying the discipline is the formation of modern analytical thinking and a system of special knowledge in the theory, methodology and practice of economic analysis in students.

The tasks of the academic discipline are:

- formation in students of modern economic thinking and a system of special knowledge in the field of methodology and practice of economic analysis, a clear idea of the content of financial and economic activity in the conditions of a market economy, cause-and-effect relationships of economic phenomena and financial processes, the structure of information management support;
- acquisition of the skills of substantiating management decisions to resolve financial and economic situations;
- mastering organizational skills and conducting economic analysis.

Competencies of the educational programme:

Integrative competency (IC):

The ability to solve complex specialized tasks and practical problems in the field of accounting, auditing, analysis and taxation in the process of professional activity, which involves the application of theories and methods of economic science and is characterized by the complexity and uncertainty of conditions.

General competencies (GC):

GC 2. Ability to abstract thinking, analysis and synthesis

GC 7. Ability to be critical and self-critical.

GC 8. Knowledge and understanding of the subject area and understanding of professional activity.

professional (special) competences (PC):

PC01. The ability to investigate trends in the development of the economy using the tools of macro- and microeconomic analysis, to make generalizations regarding the assessment of the manifestation of individual phenomena that are characteristic of modern processes in the economy.

PC02. Use mathematical tools to study socio-economic processes, solve applied problems in the field of accounting, analysis, control, auditing, taxation.

PC03. The ability to display information about economic transactions of business entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision-makers.

PC05. Conduct an analysis of the enterprise's economic activity and financial analysis for the purpose of making management decisions.

PC08. Identify and assess the risks of not achieving management goals

PC12. Ability to apply modern accounting and auditing methods in accordance with the management requirements of agrarian business enterprises.

Program learning outcomes (PLO):

PLO02. Understand the place and importance of accounting, analytical, control, tax and statistical systems in the information provision of users of accounting and analytical information in solving problems in the field of social, economic and environmental responsibility of enterprises.

PLO 03. Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.

PLO 04. Form and analyze financial, managerial, tax and statistical reporting of enterprises and correctly interpret the received information for making managerial decisions.

PLO 05. To have methodical tools of accounting, analysis, control, audit and taxation of business activities of enterprises.

PLO 06. Understand the peculiarities of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.

PLO 08. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.

PLO 11. Determine directions for increasing the efficiency of the formation of financial resources, their distribution and control of their use at the level of enterprises of various organizational and legal forms of ownership.

PLO 12. Apply specialized information systems and computer technologies for accounting, analysis, control, auditing and taxation.

PLO 13. To be aware of the peculiarities of the functioning of enterprises in modern economic conditions and to demonstrate an understanding of their market positioning.

PLO 15 To have general scientific and special methods of researching socio-economic phenomena and economic processes at the enterprise.

PLO 24. To possess and be able to apply modern methods of accounting and auditing in accordance with the requests and requirements of managers of various levels of management of agrarian business enterprises.

3. Program and structure of the academic discipline

The program of the academic discipline "Analysis of economic activity"

1 part

Content module 1. Theoretical foundations of economic activity analysis

Topic 1. Analysis of economic activity in the enterprise management system (the need for the analysis of economic activity, the history of its development; the essence and tasks of the analysis of economic activity; the content of the main functions of the analysis: evaluation-diagnostic, prognostic, search, control; the role of the analysis of economic activity in planning and management economy).

Topic 2. Classification elements of economic activity analysis (subject, objects and subjects of economic activity analysis; types of economic activity analysis; indicators and their classification; factors affecting commercial and financial activity indicators).

Topic 3. Methodological foundations of the analysis of economic activity and its information support (a systematic approach to the analysis of economic processes and its features; method and techniques of economic analysis; the concept of the methodology of economic activity analysis and its main components. Organizational support for the analytical work of economic subjects. Information support analysis of economic activity).

Topic 4. Theoretical foundations of factor analysis (concept, types and tasks of factor analysis, classification of factors, systematization of factors; method of comparison and features of its application in analysis)

Topic 5. Methods of measuring the influence of factors in deterministic analysis (types of deterministic models to which elimination methods are applied; ways of transforming models in deterministic factor analysis; essence and rules of application of elimination methods).

Content module 2. Analytical assessment of resources, production and performance of the agricultural enterprise

Topic 6. Analysis of current assets (general characteristics of business conditions, analysis of natural and economic conditions of the enterprise's economic activity; analysis of sales markets and assessment of market capacity; assessment of dynamics, structure of distribution of goods and sales channels; analysis of quantitative and qualitative parameters of current material resources; ways of improvement provision of enterprises with circulating material resources and increasing the efficiency of their use; analysis of the turnover of circulating funds and the reasons for their changes; the impact of changes in the turnover of circulating funds on the efficiency of the enterprise).

Topic 7. Analysis of land resources (analysis of the composition and quality of the farm's land fund; analysis of the level of production per 100 hectares of agricultural land; analysis of the distribution of land resources and the economic efficiency of the use of developed land).

Topic 8. Analysis of fixed assets (features of the analysis of the use of fixed

assets in agriculture; analysis of the availability, composition and structure of fixed assets; analysis of the movement and reproduction of fixed assets (indicators of receipt, disposal, renewal, suitability and wear and tear of fixed assets); analysis of the efficiency of the use of fixed assets funds and capital investments).

Topic 9. Analysis of labor resources (estimation of the supply of labor resources of the enterprise; analysis of labor productivity; analysis of the use of the labor remuneration fund).

Topic 10. Analysis of the production of crop production (analysis of the production program of crop production; analysis of the implementation of the plan for sowing areas of agricultural crops; analysis of the yield of crops; analysis of the implementation of agrotechnical measures).

Topic 11. Analysis of the production of animal husbandry products (analysis of the animal husbandry production program; implementation of the animal population plan; analysis of livestock productivity).

Topic 12. Analysis of the cost of production (tasks, information support, system of indicators of product cost analysis; analysis of product production costs by cost elements; analysis of the total amount of product production costs and its main factors; factor analysis of the cost of individual types of products; assessment of potential opportunities for reducing the cost of manufactured products and methods calculation of reserves).

Topic 13. Analysis of the financial results of the enterprise (analysis of product sales by markets, volume, terms and quality; meaning, main tasks and sources of information of the analysis of the financial results of the enterprise; the place of profit in the system of value generalizing indicators and stimulation of the economic efficiency of the enterprise; income analysis and costs of operating, investment, financial activities, analysis of the net profit of the enterprise; analysis of financial results from various types of activities; analysis of the distribution of the profit remaining at the disposal of the enterprise and its use; analysis of profitability indicators and factors).

2 part

Content module 3. Theoretical foundations of financial analysis

Topic 14. Financial analysis in the enterprise management system (concept of financial analysis in the conditions of a market economy and its types; subject, content, tasks and principles of financial analysis; information support of financial analysis; organization of financial analysis).

Topic 15. Methodology of financial state analysis (assessment of the relationship between the financial state of the enterprise and the results of its production and commercial activities; features of external and internal analysis of the financial state of the enterprise; express analysis of the financial state of the enterprise; sequence of in-depth analysis of the financial state of the enterprise).

Topic 16. Analysis of the property condition of the enterprise (content, tasks and main directions of the analysis of the property condition of the enterprise;

analysis of the dynamics of the currency of the balance sheet; horizontal and vertical analysis of the balance sheet; comparative analytical balance; indicators of the assessment of the property condition of the enterprise; sequence of the analysis of the property condition (analysis of the dynamics of the composition and the structure of the company's assets; features of the analysis of non-current and current assets; analysis of the efficiency of the use of assets; analysis of the company's stocks; analysis of receivables).

Content module 4. Analysis of the structure and dynamics of financial resources. Assessment of the dynamics and forecasting of the effectiveness of the use of financial resources

Topic 17. Analysis of solvency and liquidity of enterprise assets (essence of solvency and liquidity, their meaning; analysis of balance sheet liquidity; indicators of liquidity and solvency assessment and their economic interpretation; methodology for calculating liquidity indicators and their analysis).

Topic 18. Analysis of financial stability (concept of financial stability; factors affecting financial stability; method of calculation and analysis of relative indicators of financial stability; types of financial stability).

Topic 19. Analysis of business activity of the enterprise (essence of business activity and indicators that characterize it; method of analysis of turnover of funds in goods and calculations; relationship of operational, production and financial cycles).

Topic 20. Analysis of cash flows (economic essence, goals and significance of financial analysis in the process of managing cash assets. Technique and procedure of preliminary analysis of cash funds. Classification of incoming and outgoing cash flows in economic, financial and investment activities of the enterprise. Evaluation of cash flow management strategy: content and sequence of its implementation).

Topic 21. Evaluation of the efficiency of the use of capital (economic essence and structure of the capital of the enterprise; tasks and methodology of the analysis of sources of financing; analysis of the dynamics of the composition and structure of capital; analysis of the composition and structure of the company's own capital; analysis of the composition and structure of liabilities; profitability assessment indicators; effect financial leverage; analysis of the cost of capital; evaluation of the effectiveness of the use of own and borrowed capital).

Topic 22. Analysis of the borrower's creditworthiness (the essence of creditworthiness and the need for its assessment. Methods of assessing the borrower's financial condition. Criteria for assessing the financial condition of borrowers' enterprises in national and foreign practice. Directions for attracting and using capital. The concept of borrower's creditworthiness. System of indicators for assessing the creditworthiness of an enterprise. Integral evaluation. Formation of an effective policy of attracting and using financial resources).

Topic 23. Analysis of the probability of bankruptcy and assessment of the financial condition of insolvent enterprises (concepts and types of enterprise bankruptcy; causes of bankruptcy; methods and models of bankruptcy diagnostics).

Topic 24. Comprehensive assessment of the financial condition of the

enterprise (the importance and necessity of a comprehensive assessment of the financial condition of the enterprise; methods of general assessment of the financial condition of the enterprise; a method of comprehensive assessment of the efficiency of economic activity; methods of rating assessment of the financial condition of the enterprise; forecasting/design of financial reporting).

The structure of the study discipline "Analysis of economic activity" for complete full-time (part-time) form of study

1 part

Names of Modules and Topics	Number of hours												
	Full-time form							Distance form					
	weeks	total	including					total	including				
			L	Pr	Sem	I	Self		L	Pr	Sem	I	Self
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Content module 1. Theoretical foundations of economic activity analysis													
Topic 1. Analysis of economic activity in the enterprise management system	1	5	2	2	-	-	1						
Topic 2. Classification elements of economic activity analysis	2	5	2	2	-	-	1						
Topic 3. Methodological foundations of the analysis of economic activity and its information support	3	5	2	2	-	-	1						
Topic 4. Theoretical foundations of factor analysis	4	5	2	2	-	-	1						
Topic 5. Methods of measuring the influence of factors in deterministic analysis	5-6	9	4	4	-	-	1						
Total for module 1	-	29	12	12	-	-	5						
Content module 2. Analytical assessment of resources, production and performance of the agricultural enterprise													
Topic 6. Analysis of current assets	7	5	2	2	-	-	1						
Topic 7. Analysis of land resources	8	5	2	2	-	-	1						
Topic 8. Analysis of fixed assets	9	5	2	2	-	-	1						
Topic 9. Analysis of labor resources	10	5	2	2	-	-	1						
Topic 10. Analysis of the production of crop production	11	5	2	2	-	-	1						
Topic 11. Analysis of the production of animal husbandry products	12	5	2	2	-	-	1						
Topic 12. Analysis of the cost of production	13	6	2	2	-	-	2						
Topic 13. Analysis of the financial results of the enterprise	14-15	10	4	4	-	-	2						
Total for module 2	-	46	18	18	-	-	10						
Total hours for 1 part	15	75	30	30			15						

2 part

Names of Modules and Topics	Number of hours													
	Full-time form							Distance form						
	weeks	total	including					total	including					
			L	Pr	Sem	I	Self		L	Pr	Sem	I	Self	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Content module 3. Theoretical foundations of financial analysis														
Topic 14. Financial analysis in the enterprise management system	1	5	2	2	-	-	1							
Topic 15. Methodology of financial state analysis	2	5	2	2	-	-	1							
Topic 16. Analysis of the property condition of the enterprise	3-4	10	4	4	-	-	2							
Total for module 3	-	20	8	8	-	-	4							
Content module 4. Analysis of the structure and dynamics of financial resources. Assessment of the dynamics and forecasting of the effectiveness of the use of financial resources														
Topic 17. Analysis of solvency and liquidity of enterprise assets	5	5	2	2	-	-	1							
Topic 18. Analysis of financial stability	6	5	2	2	-	-	1							
Topic 19. Analysis of business activity of the enterprise	7	5	2	2	-	-	1							
Topic 20. Analysis of cash flows	8	5	2	2	-	-	1							
Topic 21. Evaluation of the efficiency of the use of capital	9-10	9	4	4	-	-	1							
Topic 22. Analysis of the borrower's creditworthiness	11	6	2	2	-	-	2							
Topic 23. Analysis of the probability of bankruptcy and assessment of the financial condition of insolvent enterprises	12-13	10	4	4	-	-	2							
Topic 24. Comprehensive assessment of the financial condition of the enterprise	14-15	10	4	4	-	-	2							
Total for module 4	-	55	22	22	-	-	11							
Total hours for 2 part	15	75	30	30			15							
Total		150	60	60			30							

3. 4. Topics of seminars (not provided)

№	Names of Topics	Number of hours
1		

5. Topics of practical classes

№	Names of Topics	Number of hours
1	Analysis of economic activity in the enterprise management system	2
2	Classification elements of economic activity analysis	2
3	Methodological foundations of the analysis of economic activity and its information support	2
4	Theoretical foundations of factor analysis	2
5	Methods of measuring the influence of factors in deterministic analysis	4
6	Analysis of current assets	2
7	Analysis of land resources	2
8	Analysis of fixed assets	2
9	Analysis of labor resources	2
10	Analysis of the production of crop production	2
11	Analysis of the production of animal husbandry products	2
12	Analysis of the cost of production	2
13	Analysis of the financial results of the enterprise	4
14	Financial analysis in the enterprise management system	2
15	Methodology of financial state analysis	2
16	Analysis of the property condition of the enterprise	4
17	Analysis of solvency and liquidity of enterprise assets	2
18	Analysis of financial stability	2
19	Analysis of business activity of the enterprise	2
20	Analysis of cash flows	2
21	Evaluation of the efficiency of the use of capital	4
22	Analysis of the borrower's creditworthiness	2
23	Analysis of the probability of bankruptcy and assessment of the financial condition of insolvent enterprises	4
24	Comprehensive assessment of the financial condition of the enterprise	4
Total		60

6. Topics of lab classes(not provided)

№	Names of Topics	Number of hours
1		

7. Topics of self-study

№	Names of Topics	Number of hours
1	Analysis of economic activity in the enterprise management system	1
2	Classification elements of economic activity analysis	1
3	Methodological foundations of the analysis of economic activity and its information support	1
4	Theoretical foundations of factor analysis	1
5	Methods of measuring the influence of factors in deterministic analysis	1
6	Analysis of current assets	1
7	Analysis of land resources	1
8	Analysis of fixed assets	1
9	Analysis of labor resources	1
10	Analysis of the production of crop production	1
11	Analysis of the production of animal husbandry products	1
12	Analysis of the cost of production	2
13	Analysis of the financial results of the enterprise	2
14	Financial analysis in the enterprise management system	1
15	Methodology of financial state analysis	1
16	Analysis of the property condition of the enterprise	2
17	Analysis of solvency and liquidity of enterprise assets	1
18	Analysis of financial stability	1
19	Analysis of business activity of the enterprise	1
20	Analysis of cash flows	1
21	Evaluation of the efficiency of the use of capital	1
22	Analysis of the borrower's creditworthiness	2
23	Analysis of the probability of bankruptcy and assessment of the financial condition of insolvent enterprises	2
24	Comprehensive assessment of the financial condition of the enterprise	2
Total		30

8. Control questions, sets of tests for assessing the level of knowledge acquisition by students

1. The subject of economic activity analysis, its objects and tasks.
2. Functions of business analysis and its role in production management.
3. Types of economic analysis.
4. Method and principles of economic activity analysis.
5. Methodology of economic activity analysis and its components.
6. Information support for the analysis of economic activity.
7. Organization of analytical work.
8. System of analytical indicators and their classification.
9. Factors of changes in objects of analysis and their classification.
10. Reserves for improving the company's activity and their classification.
11. Qualitative methods of research and their application in the analysis of economic activity.
12. Quantitative methods of economic analysis and their application.
13. Economic methods and their application in the analysis of economic activity.
14. Application of economic and statistical methods of research in economic analysis.
15. System approach in economic analysis and its advantages.
16. Analyze the composition and structure of land and the efficiency of their use.
17. Evaluate the use of arable land.
18. Analyze the efficiency of land use under individual crops.
19. To assess the provision of the enterprise with labor force and its use.
20. To analyze the labor intensity of the main types of products and the factors of its change.
21. Assess the presence, composition and movement of the enterprise's workforce.
22. To analyze labor productivity and its stimulation.
23. To assess the formation of fixed assets and maintenance of their functional state.
24. Analyze the formation and use of the main means of production.
25. Evaluate fixed assets by quantitative and qualitative parameters.
26. Analyze the availability, composition and movement of fixed assets.
27. Evaluate the effectiveness of capital investments.
28. To analyze the formation of material current assets according to quantitative and qualitative parameters.
29. Evaluate the use of tangible assets.
30. To analyze the material intensity of products and the factors of its change.
31. To evaluate the production of plant products (by volume, assortment and quality).
32. To analyze the production potential of crop production and the efficiency of its use.
33. Evaluate the implementation of the technological process in crop production.

34. Analyze the production of livestock products (by volume, assortment and quality).

35. To evaluate the production potential of animal husbandry and the efficiency of its use.

36. Analyze the use of cars.

37. Evaluate the use of tractors.

38. Analyze the work of service industries.

39. Estimate the cost of production of certain types of crop production.

40. Analyze the production of certain types of animal husbandry products.

41. To analyze the sale of products by markets, volume, terms and quality.

42. Analyze sales revenue and average sales price for individual types of products.

43. To evaluate the financial results of the enterprise.

44. To analyze the profitability of production and the factors of its change.

45. To evaluate the main indicators of the economic efficiency of the enterprise.

46. Define the main features of financial analysis as a branch of special economic knowledge.

47. Describe the analytical support of financial analysis.

48. Define the main principles of financial analysis.

49. What is the subject of financial analysis?

50. Describe the objects and subjects of financial analysis.

51. Describe the users of financial analysis information.

52. Reveal the relationship between financial analysis and other branches of scientific knowledge.

53. Identify the current problems of the development of financial analysis at the current stage in Ukraine.

54. How are financial analysis methods classified?

55. Describe the formalized methods of financial analysis.

56. Describe informal methods of financial analysis.

57. Describe the financial analysis models.

58. What groups of financial ratios are used in financial analysis?

59. Reveal the content of complex financial analysis.

60. Describe the procedures of complex financial analysis.

61. Describe the purpose and stages of express analysis.

62. Describe the composition and content of economic information.

63. By what criteria is economic information classified?

64. Describe the composition of financial statements.

65. Describe the analytical capabilities of the balance sheet.

66. Describe the analytical capabilities of the report on financial results.

67. What are the analytical capabilities of the cash flow statement and the equity statement?

68. Describe the composition and content of the enterprise's property.

69. According to what criteria is the property of the enterprise classified?

70. What methods of enterprise property analysis are used in financial analysis?

71. Describe the influence of the factors that determine the structure of assets and capital.

72. Describe the comparative analysis of the dynamics of the composition and structure of the company's assets.

73. Describe the tasks, main directions and information support of the analysis of non-current assets.

74. What does the analysis of the availability and condition of fixed assets and intangible assets involve?

75. What are the main aspects of the analysis of the effectiveness of the use of intangible assets and fixed assets?

76. How does the effectiveness of the use of intangible assets affect the financial results of the enterprise?

77. What is capital return?

78. What are the main tasks and areas of working capital analysis?

79. Describe the main aspects of the analysis of the enterprise's supply of working capital.

80. What are the sources of working capital formation?

81. What techniques are used in the analysis of the formation, structure and placement of working capital?

82. The essence, goals, main tasks and directions of the analysis of production stocks.

83. What are the methods of analysis of the supply of production stocks of the enterprise?

84. Peculiarities of the analysis of turnover of commodity values.

85. Main tasks and methodology of analysis of receivables.

86. Analysis of receivables by terms of occurrence and repayment.

87. Analysis of the effectiveness of the use of working capital.

88. Classification of factors affecting turnover rate.

89. Define the equity capital of the enterprise.

90. Define the obligations of the enterprise.

9. Teaching methods.

Student-centered and problem-oriented learning, technology of intensification and individualization of learning, technology of programmed learning, information technology, technology of developmental learning, credit-transfer system of learning organization, electronic learning in the Moodle system, on the Cisco Webex Meeting platform, self-learning, learning based on research

Teaching is carried out in the form of: lectures, multimedia lectures, discussion of problem situations in terms of topics; conducting practical classes in the following forms: seminars, discussions, practical classes in the form of business games, consideration of practical situations, cases, trainings; self-study based on textbooks and notes, consultations with teachers.

The main differences between interactive teaching methods and traditional ones are determined not only by teaching methods and techniques, but also by the high efficiency of the educational process, which is manifested in student motivation, consolidation of theoretical knowledge in practice, increased self-awareness of students, the development of the ability to make independent decisions, the ability to work collectively, to social integration, acquisition of conflict resolution skills and finding compromises.

In addition, the study of the discipline involves the preparation of materials for the participation of students in scientific and practical conferences.

Theoretical material from the discipline, tasks for practical and independent work, module tests and the final exam are presented on the Elearn platform of NUBiP of Ukraine (Moodle).

10. Forms of assessment.

Types of control: current, thematic, periodic, final, self-control. The exam is conducted in accordance with the requirements of the "Regulations on exams and assessments at the National University of Bioresources and Nature Management of Ukraine". The NUBiP of Ukraine uses a rating form of control after the logically completed part of lectures and practical classes (module) in a certain discipline is completed. Its results are taken into account when setting the final grade. The rating assessment of students' knowledge does not cancel the traditional assessment system, but exists alongside it. It makes the assessment system more flexible, objective and promotes systematic and active independent work of students throughout the entire period of study, ensures healthy competition between students in education, and promotes the identification and development of students' creative abilities. Evaluation of educational achievements is carried out according to the ECTS 100-point (rating) scale, the national 4-point scale ("excellent", "good", "satisfactory", "unsatisfactory") and verbal ("passed", "failed") systems. Written exams are followed by an interview.

Current modular control is carried out and evaluated according to two components: practical modular control and lecture (theoretical) modular control.

The grade for the practical component of the modular control is assigned based

on the results of the student's knowledge assessment during practical classes, performance of tasks for independent work, implementation of intermediate control (testing, theoretical and situational tasks) and the exam.

Evaluation of tasks for independent work is performed according to the following criteria:

- Quality of performance of tasks of independent work;
- The degree of independence of task performance;
- Complete solution of the task of independent work, taking into account current or project changes in legislation;
- Availability of conclusions based on research results;
- Quality of design of research results.

Assessment of the student's knowledge based on the results of tasks for independent work is carried out on a 100-point scale.

Writing theses of reports for scientific conferences (seminars) is an additional part of the student's independent work on the academic discipline, the purpose of which is to deepen the theoretical knowledge acquired by students in the process of studying the discipline, the ability to apply individual, creative and professional competencies acquired in the process of education.

Current control works are carried out according to the topics of the module. This makes it possible to permanently assess the level of students' knowledge of theoretical issues of the academic discipline.

Lecture module control is carried out in writing using the corresponding tickets. In order to sum up the students' work from the content module, a final grade is issued from the current module control, which takes into account the marks for the practical module control and the lecture module control.

11. Distribution of grades received by students. Evaluation of student knowledge is carried out on a 100-point scale and is converted to national grades according to Table 1 "Regulations and Examinations and Credits at NULES of Ukraine" (order of implementation dated 26.04.2023, protocol №10)

Student rating, points	National grade based on exam results	
	Exams	Credits
90-100	Excellent	Passed
74-89	Good	
60-73	Satisfactory	
0-59	Unsatisfactory	Not passed

In order to determine the rating of a student (listener) in the discipline R_{dis} (up to 100 points), the rating from the exam R_{ex} (up to 30 points) is added to the rating of a student's academic work R_{aw} (up to 70 points): $R_{dis} = R_{aw} + R_{ex}$.

12. Educational and methodological support.

1. Аналіз господарської діяльності (OiA). Електронний навчальний курс з дисципліни. <https://elearn.nubip.edu.ua/course/view.php?id=192>
2. Куць Т.В. Методичні вказівки до вивчення дисципліни «Аналіз господарської діяльності» для студентів ОС «Бакалавр» зі спеціальності «071 облік і оподаткування», Київ, Компрінт, 2023. 96 с.

13. Recommended sources of information

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