


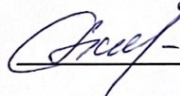
NATIONAL UNIVERSITY
OF LIFE AND ENVIRONMENTAL SCIENCES OF UKRAINE

Department of Statistics and Economic Analysis


“APPROVED”
Dean of the Faculty of Economics
A. Anatolii DIBROVA
“30” 05 2023
“ENDORSED”

At the meeting of the Department
Of Statistics and Economic Analysis
Protocol № 10 from 28 may 2023 p .

 Head of the Department
Inna LAZARYSHYNA

“REWIEVED”
Guarantor of the education program
“Economic of enterprise”
 - Liudmila STEPASYUK

WORK PROGRAM OF EDUCATION DISCIPLINE

ECONOMIC ANALYSIS

Specialty 051 - “Economics”

Education program “Economic of enterprise”

Economic Faculty

Developers Andrii Muzychenko, Associate Professor of the Department

Of Statistics and Economic Analysis

Tetiana Sobchenko, Associate Professor of the Department

Of Statistics and Economic Analysis

Kyiv - 2023

1. Description of the discipline "Economic Analysis"

Field of knowledge, specialty, educational degree	
Educational degree	Bachelor
Educational program	051 - "Economy"
Specialty	Business Economics

Characteristics of the discipline

View	Mandatory
Total number of hours	150
Number of ECTS credits	5
Number of content modules	3
Course project (work) (if available)	+
Form of control	Examination

Indicators of academic discipline for full-time and part-time forms of education

	full-time education	external form of education
Year of preparation	3	3
Semester	5	5
Lectures	30	8
Practical, seminar classes	30	8
Laboratory classes	-	-
Individual work	90	134
Number of weekly classroom hours for full-time study	4	-

2. The purpose and objectives of the discipline

Purpose: the acquisition of knowledge on the systematic evaluation of organizations, identifying internal reserves for the rational use of material, labor and financial resources.

Objective: to study modern methods of economic analysis using mathematical and statistical techniques and methods.

The result of studying the discipline is the acquisition of the following competencies:

- **Integral competence:**

- The ability to solve complex specialized tasks and practical problems in the economic sphere, which are characterized by the complexity and uncertainty of conditions, which involves the application of theories and methods of economic science.

General competencies (GQ) :

ZKZ. Ability to abstract thinking, analysis and synthesis.

ZK4. Ability to apply knowledge in practical situations.

ZK7. Skills in the use of information and communication technologies.

ZK8. Ability to search, process and analyze information from various sources.

3K11. Ability to make informed decisions.

F protection (special) competencies (FC):

SC1. Ability to identify knowledge and understanding of the problems of the subject area, the basics of the modern economy at the micro, MSZ, macro at the international level.

SC2. Ability to carry out professional activities in accordance with applicable regulations and legal acts.

SC4. Ability to explain economic and social processes and phenomena on the basis of theoretical models, analyze and interpret the results.

SC6. Ability to apply economic and mathematical methods and models to solve economic problems.

SK7. Ability to use computer technology and data processing software to solve economic problems, analyze information and prepare analytical reports.

SC8. Ability to analyze and solve problems in the field of economic and social relations.

SC10. Ability to use modern sources of economic, social, managerial, accounting information for the preparation of official documents and analytical reports.

SK11. Ability to substantiate economic decisions based on understanding the laws of economic systems and processes and using modern methodological tools.

SK12. The ability to independently identify problems of an economic nature in the analysis of specific situations, to suggest ways to solve them.

SK13. Ability to conduct economic analysis of the functioning and development of economic entities, assessment of their competitiveness.

SK14. Ability to analyze in depth the problems and phenomena in one or more professional areas, taking into account economic risks and possible socio-economic consequences.

Program learning outcomes:

- PRN 5. To have methodical tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.

- PRN 8. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.

- PRN 10. Understand the theoretical principles of auditing and be able to apply its methods and procedures.

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

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

- PRN 20. To perform professional functions taking into account the requirements of social responsibility, labor discipline, to be able to plan and manage time.
- PRN 21. Understand the requirements for activity in the specialty, due to the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, legal state.
- PRN 23. To preserve and multiply the achievements and values of society based on the understanding of the place of the subject area in the general system of knowledge, to use various types and forms of motor activity to lead a healthy lifestyle.

The program of the academic discipline "Economic analysis"

Topic 1. Subject, object and objectives of economic analysis

Economic processes, phenomena occurring in a specific enterprise are characterized by variability. Therefore, knowledge gained in the process of studying past situations cannot always reflect the essence of future situations. This determines the continuity of the economic analysis, its repeatability in each subsequent cycle (production, economic, calendar).

Topic 2. Method and methodical methods of economic analysis

By the method of science, it is customary to understand the study of the subject of this science.

The term "method" (Greek Methods - the way of research) is interpreted as a way of learning the phenomena of nature and society, that is, a specific subject of science.

"Method" can be considered as a general approach of science, the application of which reveals its subject. And also as research rules or techniques, a way of studying processes and phenomena or data processing.

Topic 3. Types of analysis and its information support

Classification of types of economic analysis is important for a correct understanding of its content and task.

Topic 4. Indicators, factors and reserves

Objects, economic and economic processes and phenomena are evaluated according to indicators that are a characteristic of their essence in numerical expression. Therefore, the results of the analysis will largely depend on the selection of indicators. To achieve the goal of the analysis, the evaluation criteria and the system of indicators should be chosen correctly.

Topic 5. General assessment of operating conditions and the state of development of the enterprise

An in-depth study of individual aspects of the enterprise's activity is preceded by an assessment of the state of its development (general). However, it will be incomplete without taking into account the conditions in which the enterprise functions (functioned). Among them, first of all, natural and economic conditions are distinguished.

Topic 6. Analysis of land resources

Land is the main irreplaceable resource in agriculture and production. In agriculture, it is a basic resource and determines the formation of other resources (material, labor).

Topic 7. Analysis of the use of labor resources and labor costs

Labor resources are the available workforce of the enterprise in the current period. In market conditions, labor power is a commodity. Different trends are observed in the supply of agricultural enterprises with labor force and its use in modern conditions. On the one hand, in connection with a sharp decline in production, the need for labor force decreased and, accordingly, the level of its use decreased.

Topic 8. Analysis of long-term assets of the enterprise

Long-term assets are assets that are used in the company's activities and are not intended for resale; have a useful life of more than one year.

Topic 9. Analysis of material resources and efficiency of their use

Circulating assets are those material objects that participate in the production process during one cycle and transfer their value to the newly created product once.

Topic 10. Analysis of financial resources of the enterprise

Finance is a system of monetary relations through which certain funds (enterprises, associations, states) are created.

3. Program and structure of the discipline for full-time and part-time study

The structure of the discipline

Names of content modules and topics	Number of hours							
	Full-time				with eye shape			
	total	including			total	including		
		l	n	s.r.		l	n	s.r.
Content module 1. Theoretical foundations of economic analysis								
Topic 1. Subject, object and objectives of economic analysis	7	1	-	6	6	-	-	6
Topic 2. Method and methodical methods of economic analysis	10	2	2	6	10	2	2	6
Topic 3. Types of analysis and its information support	9	1	2	6	6	-	-	6
Topic 4. Indicators, factors and reserves	7	1	-	6	6	-	-	6
Topic 5. General assessment of operating conditions and the state of development of the enterprise	9	1	2	6	10	-	-	10
Together on the content module 1	42	6	6	30	38	2	2	34
Content module 2. Assessment of the level of resource security								
Topic 6. Analysis of land resources	10	2	2	6	8	-	-	8
Topic 7. Analysis of the use of labor resources and labor costs	12	2	2	8	10	1	1	8
Topic 8. Analysis of long-term assets of the enterprise	14	4	4	6	16	1	1	14

Topic 9. Analysis of material resources and efficiency of their use	10	2	2	6	10	1	1	8
Topic 10. Analysis of financial resources of the enterprise	16	4	4	8	16	1	1	14
Together on the content module 2	62	14	14	34	60	4	4	52
Content module 3. Analysis of production and assessment of the level of resource security								
Topic 11. Analysis of crop production	8	2	2	4	8	-	-	8
Topic 12. Analysis of livestock production	7	1	2	4	8	-	-	8
Topic 13. Analysis of service industries	7	1	-	6	8	-	-	8
Topic 14. Analysis cost of agricultural products	8	2	2	4	10	1	1	8
Topic 15. Analysis of product sales	8	2	2	4	10	1	1	8
Topic 16. Analysis of profitability of production, revenues and expenditures	8	2	2	4	8	-	-	8
Together on the content module 3	46	10	10	26	52	2	2	48
Hours in general	150	30	30	90	150	8	8	134

4. Topics of seminar classes (not provided by the curriculum)

5. Topics of practical classes

№ s / n	Name topics	Number of hours	
		daily	correspondence
1.	Topic 1. Subject, object and objectives of economic analysis	7	-
2.	Topic 2. Method and methods of economic analysis	10	2
3.	Topic 3. Types of analysis and its information support	9	-
4.	Topic 4. Indicators, factors and reserves	7	-
5.	Topic 5. General assessment of operating conditions and the state of development of the enterprise	9	-
6.	Topic 6. Analysis of land resources	2	-
7.	Topic 7. Analysis of the use of labor resources and labor costs	2	1
8.	Topic 8. Analysis of long-term assets of the enterprise	4	1
9.	Topic 9. Analysis of material resources and efficiency of their use	2	1
10.	Topic 10. Analysis of financial resources of the enterprise	4	1
11.	Topic 11. Analysis of crop production	2	-
12.	Topic 12. Analysis of livestock production	2	-
13.	Topic 13. Analysis of service industries	-	-
14.	Topic 14. Analysis of the cost of agricultural products	2	1
15.	Topic 15. Analysis of product sales	2	1
16.	Topic 16. Analysis of profitability of production, revenues and expenditures	2	-
	total	30	8

6. Topics of laboratory classes (not provided by the curriculum)

7. Topics of independent work

№ з/п	Name topics	Number of hours
1.	Topic 1. Subject, object and objectives of economic analysis	6
2.	Topic 2. Method and methodical methods of economic analysis	6
3.	Topic 3. Types of analysis and its information support	6
4.	Topic 4. Indicators, factors and reserves	6
5.	Topic 5. General assessment of operating conditions and the state of development of the enterprise	6
6.	Topic 6. Analysis of land resources	6
7.	Topic 7. Analysis of the use of labor resources and labor costs	8
8.	Topic 8. Analysis of long-term assets of the enterprise	6
9.	Topic 9. Analysis of material resources and efficiency of their use	6
10.	Topic 10. Analysis of financial resources of the enterprise	8
11.	Topic 11. Analysis of crop production	4
12.	Topic 12. Analysis of livestock production	4
13.	Topic 13. Analysis of service industries	6
14.	Topic 14. Analysis of the cost of agricultural products	4
15.	Topic 15. Analysis of product sales	4
16.	Topic 16. Analysis of profitability of production, revenues and expenditures	4
	total	90

8. Control questions , sets of tests to determine the level of knowledge acquisition of students

Control questions:

1. The subject of economic analysis, its objects and tasks.
2. Functions of economic analysis and its role in production management.
3. Types of economic analysis.
4. Method and principles of economic analysis.
5. Methods of economic analysis and its components.
6. Information support of economic analysis.
7. Organization of analytical work.
8. System of analytical indicators and their classification.
9. Factors of change of objects of analysis and their classification.
10. Reserves for improving the activities of the enterprise and their classification.
11. Qualitative research methods and their application in economic analysis.
12. Quantitative methods of economic analysis and their application.
13. Economic methods and their application in economic analysis.
14. Application of economic and statistical research methods 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. Assess the use of arable land.
18. Analyze the effectiveness of land use under individual crops.
19. Evaluate the provision of the enterprise with labor and its use.
20. Analyze the complexity of the main types of products and factors of its change.
21. Assess the availability, composition and movement of labor of the enterprise.
22. Analyze labor productivity and its incentives.

23. Assess the formation of fixed assets and maintain their functional condition.
24. Analyze the formation and use of fixed assets.
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. Analyze the formation of working capital by quantitative and qualitative parameters.
29. Evaluate the use of working capital.
30. Analyze the material consumption of products and factors of its change.
31. Assess crop production (by volume, range and quality).
32. 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, range and quality).
35. Assess the production potential of livestock 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 products.
40. Analyze the production of certain types of livestock products.
41. Analyze sales by market, volume, timing and quality.
42. Analyze sales revenue and average sales price of certain products.
43. Evaluate the financial results of the enterprise.
44. Analyze the profitability of production and the factors of its change
45. Assess the main indicators of economic efficiency of the enterprise

Tests

Question 1

	The term "analysis" means:
	study of economic phenomena and processes carried out at the enterprise;
	assessment of economic results;
	identification of production reserves;
100	delimitation of the phenomenon under analysis into separate components in order to study them.

Question 2

	One of the main tasks of economic analysis is:
100	assessment of the state of the economy and identification of reserves of the economy;
	calculation of indicators that characterize the activities of the economy;
	decomposition of the whole into particles (detailing);
	detailing and generalization.

Question 3

	A systematic approach in economic analysis involves:
	comprehensive study of the economy of the enterprise study of all objects of analysis;
100	study of the relationship and interdependence between the elements of the system, taking into account system-forming factors, conditions, circumstances, mechanisms;
	study of the object of analysis as a set of elements that make up the system;
	study of the relationship between the individual units of the enterprise

Question 4

	Economic analysis is a function of...
	accounting;
	control;
100	management;
	planning.

Question 5

	The main stages of economic analysis are...
	formalization, information and control
	stabilization, coordination and regulation
	organization of preconditions, activation and stimulation
100	recognition, diagnosis and prognosis

Question 6

	To ensure the most rapid management decisions, situation recognition should be carried out at the stage of...
	control
	stabilization
100	weak signal
	symptom

Question 7

	The method of economic analysis is:
	decomposition of the whole into particles (detailing);
100	a system of categories, scientific tools and regulatory principles that help to investigate the activities of the enterprise;
	reception of research, method of studying or processing information;
	a set of methods, techniques, rules and analytical procedures for the study of the enterprise.

Question 8

	What methods are used to detect the quantitative influence of the main factors on the change in gross production of crop products?
	comparison;
100	chain substitutions, indices;
	grouping;
	correlations.

Question 9

	What method is used to determine the impact (its quantitative expression) on crop yields of fertilizer doses, soil quality, provision of the economy with fixed assets, concentration and specialization of production:
	chain substitutions, indices;
	comparison;
	grouping;
100	correlations.

Question 10

	What information is used for economic analysis?
	statistical and accounting;
	internal and external;
100	laws and legislation, statistical, accounting and financial reporting, financial and management accounting data, non-accounting data;
	materials of preliminary analyzes, acts of audits and conclusions of auditors, personal observations.

Question 11

	The method of studying causal relationships, in which the study is conducted from individual to general, from the study of individual factors to generalizations, from causes to results - is:
	deduction method;
100	induction method;
	expert;
	index method.

Question 12

	What are the most important requirements for the information used in the analysis?
	openness, accessibility, clarity;
100	objectivity, reliability, comparability;
	timeliness, completeness, neutrality;
	selection according to the analysis program.

Question 13

	Registration of results of the analysis provides...
	construction of tables and development of perspective plans of development of the enterprise;
	formation of annual reports;
	preparation of constituent documents;
100	construction of tables, graphs, charts, diagrams, preparation of texts.

Question 14

	The subject of economic analysis is:
	best practices of enterprises and labor collectives;
50	production relations, manifested in the economic activity of enterprises, reflected in various documents;
50	knowledge of economic laws, study of the mechanism of their action and forms of manifestation in agriculture;
	data plans and annual reports.

Question 15

	The objects of economic analysis of agricultural enterprises are:
	production relations, manifested in the economic activity of enterprises;
	mechanism of action of economic laws in agriculture;
	data of tables, graphs, diagrams;
100	different aspects and results of economic activity of enterprises.

Question 16

	The subjects of economic analysis are...
	persons conducting the analysis;
100	users of analysis results;
	heads of the enterprise and its structural subdivisions;
	suppliers, creditors, investors.

Question 17

	When assessing the work of the enterprise on the main indicators and determining the total reserves to improve its activities make comparisons:
100	indicators of the analyzed economy with average on the area and advanced farms;
	indicators of the reporting year with indicators of the best years;
	indicators of farms of different zones and specialization;
	achieved results of work with indicators of the perspective plan (organizational plan).

Question 18

	According to the volume of questions studied, economic analysis is divided into:
	preliminary, operational, final;
100	complex, thematic;
	perspective, current, periodic;
	intra-economic, inter-economic;

Question 19

	In what direction is economic analysis divided into forecast, operational, retrospective, and perspective?
	according to the content of the analysis program;
	by the method of studying the objects of analysis;
100	by the time and nature of management decisions;
	by frequency of holding;

Question 20

	Absolute and relative indicators are expressed in:
	monetary and labor dimensions;
	monetary and in-kind;
50	percentages, coefficients, indices;
50	monetary, in-kind and labor dimensions.

9. Teaching methods

Methods of organization and implementation of educational and cognitive activities.

The learning process uses a systematic approach to mastering the basic principles of the discipline during: lectures, practical classes, independent work, final control, as well as individual and test tasks. In the study of the discipline to intensify the educational process provides for the use of the following forms and methods of teaching: lectures, trainings, mini-lectures, case method, role (business) games.

10. Form of control: exam

According to the "Regulations on examinations and assessments at the National University of Bioresources and Nature Management of Ukraine", approved by the academic council of the National University of Bioresources and Nature Management of Ukraine on April 26, 2023, protocol No. 10, the types of knowledge control of higher education students are current control, intermediate and final attestation.

Current discipline control is carried out during practical classes and aims to check the level of preparedness of higher education applicants to perform specific work.

Intermediate attestation is conducted after studying the program material and should determine the level of knowledge of higher education students in the program material obtained during all types of classes and independent work.

The form of intermediate attestation is testing.

The assimilation of the program material by the student of higher education is considered successful, if its rating is at least 60 points on a 100-point scale.

Semester certification is conducted in the form of a semester exam.

Applicants of higher education are required to take exams and tests in accordance with the requirements of the working curriculum within the time limits provided by the schedule of the educational process. The content of the exam is determined by the working curriculum of the discipline.

11. Distribution of points received by students. Assessment of student knowledge is on a 100-point scale and is translated into national assessments according to table. 1 "Regulations on examinations and tests in NULES of Ukraine" (order of entry into force of 26.04.2023 № 10)

Student rating , bali	The assessment is national for the results of the assembly	
	exams	offsets
90-100	Perfectly	Credited
74-89	Fine	
60-73	Satisfactorily	
0-59	Unsatisfactorily	Not credited

To determine the rating of the student (listener) for mastering the discipline R_{dis} (up to 100 points) the received rating on attestation (up to 30 points) is added to the rating of the student (listener) on educational work R_{hp} (up to 70 points): $R_{dis} = R_{hp} + R_{at}$.

12. Educational and methodological support

1. Complex of educational and methodical support of the discipline. <https://elearn.nubip.edu.ua/course/view.php?id=2215> Tryhuba, A., Komarnitskyi, S., Tryhuba, I., Hutsol, T., Yermakov, S., Muzychenko, A., Muzychenko, T., & Horetska, I. (2022). Planning and Risk
2. Analysis in Projects of Procurement of Agricultural Raw Materials for the Production of Environmentally Friendly Fuel. International Journal of Renewable Energy Development, 11(2), 569-580. www.scopus.com
3. Energy Potential of Biogas Production in Ukraine Kucher, O., Hutsol, T., Glowacki, S., Muzychenko, A., Szparaga, A., Kocira, S. Energiesthis link is disabled, 2022, 15(5), 1710 www.scopus.com
4. Stock Trading Indices: A Mechanism for Attracting Speculative Capital Slobodianyk, A., Abuselidze, G., Buriak, R., Momot, O., Romanova, L. Lecture Notes in Networks and Systemsthis link is disabled, 2022, 246 www.scopus.com

13. Recommended literature

Basic:

1. Fundamentals of economic analysis: teaching method. manual VM Mykytyuk, TM Palamarchuk, OP Rusak [etc.]; for order. VM Mikityuk. Zhytomyr: Ruta, 2018. - 440 p.
2. Chernysh SS Economic analysis: a textbook Chernysh SS - K. : CUL. - 2019. - 312 p.
3. Volkova NA, Podvalna NE, Semenova KD Economic analysis: Textbook. manual. Odesa: PPC "Belka". 2020. 240 p.

4. Ershova N.Yu. Analysis of economic activity: theory and practicum
Yershova N.Yu., Portna OV, Lviv. Magnolia, 2019. 345 p.

Auxiliary:

1. Gritsayenko GI, Gritsayenko MI Analysis of economic activity: Tutorial.
Melitopol: Lux, 2021. - 260 p.

2. Adler OO, Lesko OY Analysis of economic activity: textbook. way.
Vinnytsia: VNTU, 2019. 114 p.

3. Shamshina NV The use of the table processor MS EXCEL: a workshop /
NV Shamshina; MES of Ukraine, Sumy State Pedagogical University named after
AS Makarenko, Dept. computer science. Sumy: [Sumy State Pedagogical University.
AS Makarenko], 2016. 64 p

4. Tobacconist Yu.M. Financial analysis. Educational and methodical manual
for practical classes and independent work. Poltava: PDAU, 2021. 99 p 5. Harvey G.
Excel 2019 for teapots. Per. with English K: ed. "Dialectics". 2019. 432 p.

10. Information resources

1. National Regulation (Standard) of Accounting 1 "General requirements
for financial reporting" Approved. Ministry of Finance of Ukraine dated February 7,
2013 № 73 / URL: www.mimfin.gov.ua

2. The Verkhovna Rada of Ukraine URL: zakon.rada.gov.ua

3. Ministry of Finance URL: <http://195.78.68.18/minfin/>

4. State Treasury Service URL: <http://treasury.gov.ua/>

5. National Commission on Securities and Stock Market: NSSMC URL:
<https://www.nssmc.gov.ua/>

6. Financial reports of issuers of securities URL: <https://smida.gov.ua/>

7. State Statistics Service URL: www.ukrstat.gov.ua/

8. State Fiscal Service URL: [www.visnuk.com.ua/ru/Department of
Industry, Innovation and Science](http://www.visnuk.com.ua/ru/Department_of_Industry,_Innovation_and_Science) URL: <https://industry.gov.au>

9. Organization of economic cooperation and development URL:
<http://www.oecd.org/sti/ieconomy>

10. Official site of the platform "Industry 4.0" URL Federal Ministry of Economic Affairs and Energy. Federal Ministry of Education and Research, Germany. - Access mode: <http://www.plattform/i40.de/>

11. Portal of the European Commission. Laws on the Internet of Things URL Laws on the Internet of Things. URL: <https://ec.europa.eu/digitalsinglemarket/en/policies/internet-things>

12. Digital Agenda of Ukraine - 2020 (Digital Agenda - 2020). || Conceptual principles (version 1.0). Priority areas , initiatives , projects - digitization Of Ukraine until 2020. HITECH office. December || 2016. 90 p. URL: <https://ucci.org.ua/uploads/files/58e78ee3c3922.pdf>