

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ  
ІМЕНІ СЕМЕНА КУЗНЕЦЯ

"ЗАТВЕРДЖУЮ"

Заступник керівника  
(проректор з науково-педагогічної роботи)  
М. В. Афанасьєв

  


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**ЕКОНОМІКА ПІДПРИЄМСТВА**

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робоча програма навчальної дисципліни

Галузь знань 07 «Управління та адміністрування»  
Спеціальність 073 «Менеджмент»  
Освітній рівень перший (бакалаврський)  
Освітня програма Бізнес-адміністрування

Вид дисципліни базова  
Мова викладання, навчання та оцінювання англійська

Завідувач кафедри  
менеджменту та бізнесу



Т. І. Лепейко

Харків  
ХНЕУ ім. С. Кузнеця  
2019

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

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**Economics of Enterprise**

**syllabus of the academic discipline**

Subject area	<b>07 Management and administration</b>
Speciality	<b>073 Management</b>
Educational qualification	<b>first (bachelor)</b>
Educational program	<b>Business Administration</b>

Type of the discipline	<b>normative</b>
Language of teaching, studying and assessment	<b>English</b>

Head of Management and Business department

T. I. Lepeyko

Kharkiv  
S. Kuznets KhNUE  
2019

APPROVED

at the meeting of the Management and Business department  
Protocol № 1 dated 29.08.2019.

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**Sheet of renewal and re-approval  
of the academic discipline syllabus**

Academic year	Date of the department meeting – developer of syllabus of the academic discipline	Protocol number	Sign of Head of the department

## 1. Introduction

**Abstract of the discipline.** An enterprise is the main element of the national economy. Its production and economic activity is multifaceted, it covers different types of a business activity, may differ in production scale, technical equipment, level of development, forms of ownership and so on. Therefore, the economic issues of enterprises are especially important, they require a deep knowledge and skills to solve complex production problems.

**The purpose of the discipline is:** To acquire theoretical and methodological foundations of the system of the economics of enterprise and build practical skills on the organization and analysis of an enterprise's activity.

Academic year	<b>2</b>	
Semester	<b>3</b>	
Number of credits ECTS	<b>5</b>	
Studies in class	<b>lectures</b>	<b>32</b>
	<b>seminar (practical)</b>	<b>32</b>
Independent training		<b>86</b>
Final assessment	<b>exam</b>	

### Structural logical scheme of the discipline studying:

<b>Previous disciplines</b>	<b>Next disciplines</b>
Macro- and microeconomics	Finance
Theory of management	Planning and organization of an enterprise's activity

## 2. Competencies and results of discipline study:

Competencies	Study results
The ability to justify the chosen organizational and legal form of an enterprise	Knowledge of organizational and legal forms of enterprises
Ability to take into account the influence of environmental factors on the activities of enterprises in various fields	Knowledge of factors of external and internal environment
Ability to manage and evaluate staff	Knowledge of different categories of the labor resources of an enterprise. Skills to analyze an efficiency of labor resources utilization
Ability to substantiate the production capacity of the enterprise	Skills to determine a production capacity of an enterprise
Ability to form the optimal size of the working capital of the enterprise	Knowledge of an essence of the working capital and skills to determine its optimal size
The ability to calculate the cost of production and optimize the costs of the enterprise	Knowledge of the modern approaches to determine cost of production and skills of its optimization
The ability to determine the performance of enterprises	Knowledge of the main methods of the organization's management in order to provide an effective performance of an enterprise

## 3. The syllabus of the academic discipline

### Content module 1. An enterprise and peculiarities of its functioning

#### Theme 1. An enterprise in the system of market relations

1. An essence of the enterprise.
2. Classification of enterprises.
3. Economic activity of the enterprise.
4. Selecting a form of business ownership.
5. Resources support of the business activity.

#### Theme 2. Labor resources of an enterprise

1. Labor force of the economy.
2. Composition and structure of the labor resources of the enterprise.
3. Indicators of labor movement.
4. Indicators of the labor resources efficiency.
5. Working time standardization.
6. Labor remuneration.

#### Theme 3. Fixed assets of an enterprise

1. An essence and types of fixed assets.
2. Fixed assets valuation.

3. Expensing fixed assets.
4. Calculation of depreciation: main methods.
5. Production capacity.

## **Content module 2. Relationship between costs and performance of an enterprise**

### **Theme 4. Current assets of an enterprise**

1. An essence and structure of the current assets.
2. Sources of the current assets formation.
3. Classification of the current assets, valuation methods.
4. Structure of the current assets.
5. Production, operating and financial cycles.
6. Current assets standardization.

### **Theme 5. Costs of an enterprise**

1. Accounting and economic costs. Explicit and implicit costs.
2. Fixed and variable costs.
3. Total costs: composition.
4. Cost of goods sold: methods of calculation.

### **Theme 6. Results of entrepreneurial activity**

1. An essence of the financial results of an entrepreneurial activity.
2. Types of profit of an enterprise. An order of its determination.
3. Forming and using a net profit.
4. Break-even point of an enterprise.
5. Evaluating financial and economic conditions of an enterprise.

## **4. The system of the study results assessment**

The system of students' developed competencies assessment includes all types of study activities according to the curriculum of the discipline. There are lectures, seminars, practical lessons, as well as independent training. Assessment of the students' developed competencies is carried out using a 100-point accumulation system. In accordance with the Temporary Regulations "About the Procedure for Assessing the Results of Students' Learning Based on the Accumulated Bulletin-Rating System" by S. Kuznets KhNEU, control measures include:

current control takes place at lectures and practical lessons (seminars), assessed by the total number of points gained during the semester (the maximal possible number is 60 points, the minimal required number is 35 points);

final control takes place at the end of each semester in the form of an exam (the maximal possible number is 40 points; the minimal required number is 25 points).

The procedure for carrying out the current assessment of students' knowledge. Assessment of student's knowledge during seminars, practical lessons and performance of individual training is carried out according to the following criteria:

taking an active participation in the discussion of theoretical material and practical cases during the lecture classes, as well as acquaintance with the recommended literature on the issues under consideration, the degree of assimilation of the theoretical and methodical approaches on the considered topics within the educational discipline;

taking an active participation in solving practical tasks received in practical classes, the

ability to apply received information for the solution of the considered practical cases and production situations, when performing individual and group tasks;

when preparing and submitting home tasks, students should apply analytical approaches, solution of the specific tasks should be logically structuring, justified, quality and reasoning, calculations should be arithmetic correct, students should be prepared to explain alternative views and justify their own position regarding discussed issues;

when making presentations, students should demonstrate logic, structure, style and literacy of the presentation's materials, ability to generalize information and to make conclusions, ability to make an appropriate speech and prove their position;

when writing tests, students should show independence in work, apply studied information in order to answer the given questions, use of comparison methods, generalizations of concepts and phenomena.

The general criteria for assessment students' independent training are: the depth and strength of knowledge, the level of thinking, the ability to systematize knowledge on specific topics, the ability to make sound conclusions, the possession of categorical apparatus, skills and techniques for the practical tasks performance, the ability to find the necessary information, carry out its systematization and processing, self-realization on practical lessons and seminars.

The final control of students' knowledge and competences after discipline study is carried out in the form of exam, the task of which is to check the student's understanding of the program material in general, the logic and interrelations between the individual sections, the ability to use the accumulated knowledge creatively, the ability to formulate their attitude to a particular problem of study discipline, etc.

The exam card covers the discipline syllabus and involves determining the level of knowledge and the degree of competencies mastery by students.

Each exam card consists of 4 practical tasks (one stereotyped, two diagnostic and one heuristic task), which provide for the solution of typical professional tasks in the workplace and allow to diagnose the student level of theoretical training and his/her competence level in the discipline.

The result of an exam is evaluated in points (the maximal possible number is 40 points; the minimal required number is 25 points) and is placed in the corresponding column of the examination "Statement of success accounting".

The student should be considered as certified if the sum of the points collected on the results of the semester assessment is equal to or exceeds 60 points. The minimal required number for the current control during the semester is 35 points and the minimal required number scored on the exam is 25 points.

The final score in the discipline is calculated on the basis of the points obtained during the exam and the points obtained during the current control using the accumulation system. The total score for the semester is: "60 and more points are counted", "59 and less points are not counted" and entered in the "Statement of success accounting" of the study discipline.

#### Distribution of points in weeks

Themes of the content module		Lectures	Seminar / practical	Home tasks	Presentation	Written test	Total
1		2	3	4	5	6	
<b>Content module 1.</b>	<b>Theme 1</b>	Week 1	0,25	0,25			0,5
		Week 2	0,25	0,25			0,5
	<b>Theme 2</b>	Week 3	0,25	0,25			0,5
		Week 4	0,25	0,25			0,5
		Week 5	0,25	0,25			0,5
	<b>Theme 3</b>	Week 6	0,25	0,25			0,5
		Week 7	0,25	0,25		7	7,5
		Week 8	0,25	0,25	9		10

		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Content module 2.</b>	<b>Theme 4</b>	Week 9	0,25	0,25				0,5
		Week 10	0,25	0,25				0,5
		Week 11	0,25	0,25				0,5
		Week 12	0,25	0,25				0,5
	<b>Theme 5</b>	Week 13	0,25	0,25				0,5
		Week 14	0,25	0,25				0,5
	<b>Theme 6</b>	Week 15	0,25	0,25			7	7,5
		Week 16	0,25	0,25	9		10	19,5
<b>Exam</b>								40
<b>Total</b>			4	4	18	14	20	100

### Evaluation scale

<b>Total score on a 100-point scale</b>	<b>ECTS assessment scale</b>	<b>Assessment on the national scale</b>
90 – 100	A	excellent
82 – 89	B	good
74 – 81	C	
64 – 73	D	satisfactory
60 – 63	E	
35 – 59	FX	unsatisfactory
1 – 34	F	



## 5. Recommended reading

### Main

1. Colander D. C. Microeconomics / D. C. Colander. – Boston : IRWIN, 1993 – 531 p.
2. Hyman D. N. Microeconomics / D. N. Hyman. – 4 th ed. – Chicago, v.p. : IRWIN, 1997 – 547 p.
3. McConnell C. R. Microeconomics: principles, problems and policies / C. R. McConnell, Brue S. L. – 13th ed. – New York : McGraw-Hill, 1996 – 522 p.
4. Production / Operations management. – 5th ed. – Boston, v.p. : Irwin Mc Graw-Hill, 1996 – 897 p.
5. Production and operations management : Total quality and responsiveness. – New York : McGraw-Hill, 1995 – 676 p.

### Additional

6. Burns P. Entrepreneurship and small business : start-up, growth and maturity / P. Burns. – 4-th edition. – New York : Palgrave Macmillan, 2016. – 540 p.

### Electronic Resource

7. Економіка підприємства [Електронний ресурс] / Сайт ПНС ХНЕУ ім. С. Кузнеця. – Режим доступу: <https://pns.hneu.edu.ua/course/view.php?id=4978>.
8. Exploring Business [Electronic Resource]. – Minneapolis, MN: University of Minnesota Libraries Publishing edition, 2016. – Access mode: <https://open.lib.umn.edu/exploringbusiness>.
9. Heisinger K. Managerial Accounting [Electronic Resource] / K. Heisinger, J. Hoyle. – Washington, D.C.: Saylor Foundation, 2012. – Access mode: [https://saylordotorg.github.io/text\\_managerial-accounting/index.html](https://saylordotorg.github.io/text_managerial-accounting/index.html).
10. Introduction to business economics [Electronic Resource]. – Economics Online. – Access mode: [http://www.economicsonline.co.uk/Business\\_economics/Introduction\\_to\\_business\\_economics.html](http://www.economicsonline.co.uk/Business_economics/Introduction_to_business_economics.html).
11. Walther L. Principles of Accounting : Online Textbook [Electronic Resource] / L. Walther. – Access mode: <https://www.principlesofaccounting.com>.