

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
SIMON KUZNETS KHARKIV NATIONAL  
UNIVERSITY OF ECONOMICS**

**Syllabus**  
**of the academic discipline**  
**"PLANNING THE ACTIVITY OF THE ENTERPRISE"**  
**for students of training direction**  
**6.030601 "Management"**  
**of all forms of study**

**Харків, Вид. ХНЕУ ім. С. Кузнеця, 2014**

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A thematic plan of the academic discipline by modules and themes is presented. Plans of lectures and seminars (practical studies), questions for self-study, the criteria for evaluating students' knowledge are given.

Recommended for students of training direction 6.030601 "Management".

Подано тематичний план навчальної дисципліни за модулями та темами, вміщено плани лекцій і семінарських (практичних) занять, запитання для самостійної роботи, критерії оцінювання знань студентів.

Рекомендовано для студентів напряму підготовки 6.030601 "Менеджмент".

## Introduction

During the period of economic transition to market relations, special attention should be given to the study of economic laws and their role in production.

The academic discipline "Planning the Activity of the Enterprise" refers to compulsory professionally oriented Bachelor's degree disciplines of training direction 6.030601 "Management".

The *purpose* of the discipline is to master knowledge and skills in planning a company.

The *targets* of the discipline are:

mastering the basic principles and methods of planning and economic activity;

acquiring the ability to perform feasibility study, strategic planning and production;

developing skills in drawing up business plans;

learning the basics of planning and forecasting.

The object of the discipline is planning processes and methods of the enterprise.

An essential element of successful learning of the discipline is self-study of students based on literature, regulatory and legislative documents.

The structure of the academic discipline "Planning the Activity of the Enterprise" is presented in Table 1.

Table 1

**The structure of the academic discipline**

Training Course: Bachelor's degree	Subject area, training direction, educational and qualification level	Qualification level of the academic discipline Characteristics
1	2	3
The number of credits corresponding ECTS – 3,5 including: contents modules – 2; tasks for independent work	Subject area: 0306 – "Management and Administration"	Required. Academic year – 4. Semesters – 1 (7)

Table 1 (the end)

1	2	3
Hours for topics: Module 1 –70; Module 2 – 56, Total – 126	Training direction: 6.030601 "Management"	Lectures (theoretical training) – 18 hours. Practical (seminar) studies – 34 hours. Independent training – 74 hours
Weeks of teaching of the academic discipline: 17, Hours per week – 3	Educational and qualification level: Bachelor	Assessment: examination

## 1. Qualification requirements for students of logistics

### Training base for the discipline

The theoretical basis for the subject "Planning the Activity of the Enterprise" is based on the use of knowledge of the following subjects: Theory of Probability and Mathematical Statistics, Economics of Enterprise, Management, Economic Analysis, Economic Theory, Intermediate English skills.

The discipline enables students to obtain general theoretical knowledge and form specific functional competencies that will make the basis for further learning of professionally-oriented courses and contribute to further increase of the training level.

Within the course students receive the necessary knowledge during lectures and seminars, carrying out practical tasks and individual training and testing tasks. Also of great importance in the process of learning and getting knowledge is independent work of students.

All these types of activities were developed in accordance with the provisions of the Bologna Declaration.

As a result of study students must know:

methodological foundations of planning, laws and principles of planning, organizational form and structure of certain types of planning, information and software, evaluation of the effectiveness of the developed plans, organizing planning work at the enterprise, business planning.

Students must be able:

- to organize the company planning using a variety of means and methods of planning;
- to plan different activities, sales planning;
- to develop a production program;
- to determine the need for staff for planing the growth of labor productivity at the enterprise;
- to determine the need for material technical resources;
- to plan production costs and sales;
- to plan revenues, profitability, financial condition;
- to evaluate and predict the technical and economic and social development;
- to carry out current control and analysis of plans.

As a result of learning the discipline students must have the following competencies:

- the ability to understand the nature of the planning function at the enterprise;
- the ability to choose the style of planning;
- the ability to assess the productivity of the enterprise;
- the ability to use the tools and techniques of planning;
- the ability to plan production capacity;
- the ability to plan a production program of the company;
- the ability to identify indicators of production and sale;
- the ability to plan production costs;
- the ability to plan financial performance of the company;
- the ability to develop a business plan.

In communication students must aquire:

- the ability to organize and conduct planning activities of the company and a particular department;
- the ability to form a team for plan implementation;
- the ability to receive, store and transfer information in managing the various areas of the company.

Students must possess autonomy and responsibility:

- for decision-making;
- for decisions in the field of planning.

The syllabus of the discipline was developed in accordance with industry standards for higher education based on educational and vocational training programs for Bachelor's degree.

## **2. The thematic plan of the academic discipline**

From the beginning of studying the discipline, every student should be acquainted with the syllabus as a form of the discipline and training, and the structure, content and scope of each of its training modules, and with all kinds of monitoring, evaluation and training methods.

Studies under the syllabus of the academic discipline "Planning the Activity of the Enterprise" are conducted in the following forms: lectures, seminars, practical exercises, individual tasks, independent work of students, control tests.

The studying of the discipline consists of training modules. A module is a relatively independent unit of a separate discipline, which logically combines several elements of the academic discipline in content and relationships.

The discipline is studied through coherent and deep learning of the content modules.

The thematic plan of the discipline "Planning the Activity of the Enterprise" consists of two modules (Table 2).

Table 2

**The structure of a test credit of the academic discipline**

Theme	Number of hours		
	Lectures	Practical training (seminars)	Independent training
1	2	3	4
<b>Module 1. The theoretical basis of business planning</b>			
<b>Theme 1.</b> Planning and its role at the enterprise	2	4	8
<b>Theme 2.</b> Planning system at the enterprise	4	8	16
<b>Theme 3.</b> Production planning and control	2	4	8
<b>Theme 4.</b> Capacity planning	2	4	8
<b>Module 2. Features of business planning at the enterprise</b>			
<b>Theme 5.</b> Aggregate production planning	2	4	8
<b>Theme 6.</b> Workforce planning	2	4	8

Table 2 (the end)

1	2	3	4
<b>Theme 7.</b> Financial planning	2	4	8
<b>Theme 8.</b> Business plan development	2	2	4
Exam preparation			6
<b>Total</b>	18	34	74

### **3. Contents of the academic discipline according to modules and themes**

#### ***Module 1. The theoretical basis of business planning***

##### **Theme 1. Planning and its role at the enterprise**

The concept, essence and tasks of planning. The role of planning in managing a company. The hierarchy of business planning. Essence and place of strategic, business and functional planning.

The value of the mission statement in the planning scheme. Characteristics of planning principles. Methods of planning. Advantages of planning.

##### **Theme 2. Planning system at the enterprise**

Classification of planning. Differences between strategic and operational planning. Concept of the plan and characteristics of different types of plan.

Form of planning. Factors that influence the form of planning.

Planning styles: informal planning, number-based, scenario-based, economic value analysis, balanced scorecard, top-down, bottom-up, blend.

Definition and procedure of planning. Analysis of planning tools and techniques: Assessing the Environment, Contingency planning, Benchmarking, Allocating Resources, Contemporary planning techniques.

##### **Theme 3. Production planning and control**

Planning and control activities. Characteristics and structure of production process. Typical production systems.

Essence of planning, control and production planning and control. Objectives of production planning control. The principal advantages of production planning and control.

Factors affecting production planning and control.

Functions/scope of production planning and control.

Main steps of production planning and control.

#### **Theme 4. Capacity planning**

Capacity planning for manufacturing and service systems.

Definition of capacity. Measure of input and output capacity. Importance of capacity decisions.

Relationship of design, system capacity and actual output. Concept of design and system capacity. Different measures of capacity: utilization and efficiency. Determinants of effective capacity.

The objective of capacity management. Essence of capacity planning. Steps for capacity planning. Determination of the best volume of capacity.

Process of capacity planning. Long-term capacity strategies and short-term capacity strategies.

### ***Module 2. Features of business planning at the enterprise***

#### **Theme 5. Aggregate production planning**

Forming the sales plan based on marketing research, product life cycle and the determinants of demand.

Planning of sales. Characteristics of planned sales. Indicators of the plan. Remains of unsold goods, their structure and calculation. Planning of costs of marketing.

Description of aggregation. Requirements for aggregate plans. Characteristics of different types of aggregate plans. Structure and content of aggregate plan. Features of aggregate planning in a service company.

#### **Theme 6. Workforce planning**



Place of personnel in the potential of business. Definition and classification of categories of personnel. The problems associated with personnel, staff scheduling tasks. Determining staffing needs.

Labor productivity planning. The dependence of the number of staff on productivity.

The task of planning of wages. The composition of the planned wages fund. Indicators of labor. Calculation of the average wage.

### **Theme 7. Financial planning**

The content and objectives of the financial plan. Determination of financial resources and sources of their income. The main objectives of financial planning. Types of financial plans: long-term, current and operational. Making a financial plan for activities: operating, investing and financing.

Planning the need for fixed and working capital, their determination. Sources of financing capital investments. Methods of calculating the need for working capital. Planning profitability. Gross and net income, their characteristics and the sequence of calculation. Passive and active stages of the plan of profit. Planning methods.

### **Theme 8. Business plan development**

The essence of business planning and the designation of a business plan. Business planning as a justification for business ideas, business project. Functional orientation of the business plan. The difference between business plans by their scope, subject area, the scale of production and so on.

Composition of the business plan and technology of its development. Standardized structure of the business plan as part of a business project. Choosing a variety of methods of business plan based on its functional identity, activity, scale. The sequence of development of the business plan.

Assessment of business environment and forming their own market position. Planning of production and its resources. Presentation of the business plan.

## **4. Plans of lectures**

## ***Module 1. The theoretical basis of business planning***

### **Theme 1. Planning and its role at the enterprise**

1. The role and place of planning in managing an enterprise.
2. The essence of planning and hierarchy of planning.
3. Principles of planning.
4. Methods of planning.
5. Benefits of planning.

**References:** main [4; 5; 8]; ancillary [11].

### **Theme 2. Planning system at the enterprise**

1. Forms of planning and types of plans.
2. Factors influencing the choice of the form of planning.
3. Planning styles.
4. Planning process.
5. Planning tools and techniques.

**References:** main [2; 8]; ancillary [12; 13]; internet resources [15].

### **Theme 3. Production planning and control**

1. The essence of production planning and control.
2. Objectives of production planning control.
3. Factors affecting production planning and control.
4. Functions/scope of production planning and control.
5. Steps of production planning and control.

**References:** main [5; 8]; ancillary [11; 13].

### **Theme 4. Capacity planning**

1. Manufacturing and service systems.
2. The essence of capacity.
3. Capacity planning.
4. The process of capacity planning.

**References:** main [7; 8]; ancillary [12; 13]; internet resources [14; 17; 18].

## ***Module 2. Features of business planning at the enterprise***

### **Theme 5. Aggregate production planning**

1. The concept of aggregation.
2. An overview of production-planning activities.
3. Types of aggregate plans.
4. Aggregate planning options.
5. Developing the aggregate plan.
6. Aggregate planning in service companies.

**References:** main [3; 8]; ancillary [12; 13]; internet resources [14; 15; 6].

### **Theme 6. Workforce planning**

1. Definition of workforce planning.
2. Workforce planning steps.
3. Workforce planning approaches.
4. Labor cost planning.

**References:** main [3; 5; 7]; ancillary [9; 11–13].

### **Theme 7. Financial planning**

1. Meaning and objectives of financial planning.
2. Financial planning process.
3. Tools and techniques for preparing a financial plan
4. Meaning and importance of budgeting.

**References:** main [2; 4; 7]; ancillary [10; 13].

### **Theme 8. Business plan development**

1. Basic concepts.
2. Business plan elements.
3. Critical success factors.
4. The dynamic business plan.

**References:** main[1; 8]; ancillary [9; 11–13]; internet resources: [15; 17–18].

## 5. Plans of seminars and practical studies

A seminar is a form of instruction where the teacher organizes a discussion around certain topics to which students prepare the thesis.

At each seminar the teacher evaluates the performance of students, the activity in the debate, the ability to formulate and defend their position.

Practical training is a form of instruction where a teacher organizes a detailed consideration of individual students' theoretical learning. Students obtain skills and practical experience through individual performance of various tasks.

Practical studies based on previously prepared methodical materials serve to detect the degree of students' mastery of necessary theoretical terms, a set of tasks of varying complexity to be solved by the students in class.

A workshop includes a primary control of knowledge and skills of students. Teachers formulate a common problem and discuss it with students.

Workshops are held in classrooms with one academic group.

The list of topics of seminars and practical training on the discipline is presented in Table 3.

Table 3

### Structure of seminars and practices

Theme	Questions	Hours
1	2	3
<b>Module 1. <i>The theoretical basis of business planning</i></b>		
<b>Theme 1.</b> Planning and its role at the enterprise	1. Seminar "Peculiarities of the planning activity at different companies"	4
<b>Theme 2.</b> Planning system at the enterprise	1. Planning style 2. Planning techniques	8

Table 3 (the end)

1	2	3
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<b>Theme 3.</b> Production planning and control	<ol style="list-style-type: none"> <li>1. Features of production planning.</li> <li>2. Features of production control.</li> <li>3. Analysis of production.</li> </ol>	4
<b>Theme 4.</b> Capacity planning	<ol style="list-style-type: none"> <li>1. Material and technical support of production</li> </ol>	4
<b>Module 2. Features of business planning at the enterprise</b>		
<b>Theme 5.</b> Aggregate production planning	<ol style="list-style-type: none"> <li>1. Structure of an aggregate plan.</li> <li>2. Planning of sales.</li> </ol>	4
<b>Theme 6.</b> Work force planning	<ol style="list-style-type: none"> <li>1. Ways for calculation of wages</li> </ol>	4
<b>Theme 7.</b> Financial planning	<ol style="list-style-type: none"> <li>1. The role of financial capital in the company activity.</li> <li>2. Assessment of capital.</li> <li>3. Sources of capital.</li> </ol>	4
<b>Theme 8.</b> Business plan development	<ol style="list-style-type: none"> <li>1. Business plan structure.</li> <li>2. Business plan presentation.</li> </ol>	2

## 6. Independent training

A necessary element of successful learning of the academic discipline is independent study of domestic and foreign special economic literature, statistical materials. The main types of students' independent work are: lecture material handling, preparation for seminars (practices); work on selected topics that are not considered in lectures, preparation for the current tests, tests, module control.

The main types of students' independent work are given in Table 4.

Table 4

### Structure of independent training

Themes	Independent training	Hours	Bibliography
<b>Theme 1.</b> Planning and its role in the enterprise	1. The origin of the term, the current definition of planning. 2. Modern planning tools and techniques	8	Main [1; 2]; ancillary [9 – 11;]
<b>Theme 2.</b> Planning system at the enterprise	1. Peculiarities of planning in different industries. 2. Peculiarities of planning at small and big companies. 3. Forms of planning. 4. Factors influencing on forms of planning choice	16	Main [2 – 4]; ancillary [9]; electronic references [14; 18]
<b>Theme 3.</b> Production planning and control	1. Forecasting as a part of planning. 2. Production system and service system	8	Main [3; 5]; ancillary [12; 13]
<b>Theme 4.</b> Capacity planning	1. Structure and main indicators of production program of an enterprise. 2. Production program planning. 3. Control of fulfilling the plan of the production program	8	Main [1–3]; ancillary [10; 13]
<b>Theme 5.</b> Aggregate production planning	1. Goal and tasks of sales planning. 2. Connection of aggregate and sales planning. 3. Decision-making technology of justification decisions according to sales	8	Main [1; 4]; ancillary [12]
<b>Theme 6.</b> Workforce planning	1. Methodology of work force planning. 2. Balance of worktime	8	Main [4; 5]; ancillary [9– 11]
<b>Theme 7.</b> Financial planning	1. Functions of financial planning. 2. Control of financial results	8	Main [3–6]; ancillary [9; 13]; electronic resources: [16–18]
<b>Theme 8.</b> Business plan development	1. Features of the business plan development for small and big companies. 2. Features of business planning in different industries	4	Main [4; 5]; ancillary [9– 11; 13]

## 7. Questions for self-control

2. What is planning?
3. Why plan?
4. How and why do managers plan?
5. What types of plans do managers use?
6. What are some useful planning tools and techniques?
7. What are the stages of the planning process?
8. Who is involved in the planning process?
9. Explain different kinds of planning.
10. What are the object and subject of planning?
11. Where do you go with strategic planning?
12. What is business/action/operational planning?
13. Does it matter whether you are planning for an organisation or planning for a project?
14. Explain the most popular planning tools and techniques.
15. What are the factors influencing the form of the planning choice?
16. What are the differences between strategic and tactical planning?
17. What are the main aims of sales planning?
18. What is the goal of capacity planning?
19. Describe the stages of capacity planning.
20. What is the essence of the capacity calculation method?
21. Give characteristics of the main indicators of production capacity.  
Explain methods of calculation.
22. Explain why capacity planning is important to a business.
23. Explain the differences between design capacity and effective capacity.
24. How is capacity utilization computed, and what does it tell us?
25. What are the steps in capacity planning?
26. Discuss various manufacturing processes supporting your viewpoint with examples.
27. What factors affect the choice of the manufacturing process?
28. What do you understand by production planning and control?  
Discuss its elements in brief.
29. State the requirements for an effective system of production planning and control.
30. What benefits can small-scale enterprises derive by installing an effective system of production planning and control?

31. What is planning and control?
32. How do supply and demand affect planning and control?
33. What are the activities of planning and control?
34. How can enterprise resource planning (ERP) help planning and control?
35. Explain the importance of the strategic business plan.
36. Describe sales and operations planning in terms of its purpose, components, and frequency.
37. Define the aggregate plan.
38. Explain why we use an aggregate or a composite product when developing the aggregate plan.
39. Compare and contrast the level and the chase aggregate plans.
40. Describe the different demand-based options used in aggregate planning and their implications for a company.
41. Describe the different capacity-based options used in aggregate planning and their implications for a company.
42. Explain what the hybrid aggregate plan is and why it is used.
43. Explain the procedure for developing an aggregate plan.
44. Describe the factors to consider before developing an aggregate plan.
45. What is meant by "Financial Planning"? Explain any four requisites of a sound financial plan.
46. How do you ascertain that a firm is over-capitalised? Explain with an example and state the main causes of over-capitalisation.
47. How do you assess the amount of working capital required by a business unit? Describe in brief.
48. What are the methods of evaluating productivity?
49. Give the classification of personnel.
50. What are the principles of wages?
51. Explain methods of material planning.
52. What is the structure and content of a financial plan?
53. Explain the stages of the financial planning process.

## **8. Individual and consulting work**

Individual and consulting work is advisory work in the form of: individual lessons, consultations, checking of individual tasks, verification and security



problems.

The forms of individual and advisory work are:

a) theoretical material:

consulting: individual (question – answer);

group (considering typical examples – cases);

b) learning practical material:

individual and group counseling;

c) a comprehensive assessment of the learning program material:

individual presentation of the works.

## 9. Teaching methods

The following forms of study are available in teaching the discipline aimed to enhance the learning process: problem lectures, work in small groups, seminars-discussions, brain-storming, case method, role playing, banks of visual support.

**Problem lectures** are aimed at the development of logical thinking of students. The number of topics is limited to two or three key points, students' attention is concentrated on material that is not reflected in textbooks, the experience of foreign schools through printed material and highlighting the main conclusions on matters considered are used. When teaching lectures students are provided with questions for self-assessment, which corresponds to the lecturer himself, without waiting for the responses of students. This system makes the students focus and begin to think actively searching for the correct answer (themes 2, 5, 7, 8).

**Working in small groups** makes it possible to structure the practical workshops in form and content, creating opportunities for every student's participating in the work on training, ensuring the formation of personal qualities and experiences (themes 3 – 7).

**Seminars-discussions** involving the exchange of views and opinions of participants about the topic and developing thinking, help to shape the views and beliefs, develop the ability to formulate thoughts and express them, teach to evaluate the suggestions of others, critical approach to their own views (themes 1, 2, 5, 8).

**Brain-storming** – a method of solving immediate tasks, the essence of which is to express a lot of ideas for a very limited period of time, discuss and

make their selection (theme 6).

**Case method** – a method of the analysis of specific situations that allows to bring the learning to actual practice of specialists and involves consideration of operational, management and other situations, problem situations, incidents in the process of learning material (themes 5, 7, 8).

**Role playing games** – a form of activity involving the students in the process of staging a production situation as direct participants in events (theme 8).

**Banks of visual support** help to make the creative perception of the content of the academic discipline more vivid by using visual aids (themes 1 – 8).

## 10. The system of current and final assessment

Control measures include the current and final assessment.

Inspection and testing of students may be conducted in the following forms:

1. Assessment of student's knowledge during seminars and practices.
2. The individual scientific and research tasks.
3. Current testing.
4. Final written examination.

Evaluating students' knowledge during the seminars and workshops is aimed at checking the level of preparedness of students for specific work.

The evaluations is conducted on a 100-point scale by the following criteria:

- 1) understanding the degree of digestion of theory and methodology issues are to be considered;
- 2) the degree of mastering the facts of the discipline;
- 3) introduction of recommended books, as well as modern literature on the issues are to be considered;
- 4) the ability to combine theory with practice in the consideration of design situations, solving problems, carrying out calculations when performing tasks made for self-study, and tasks, made in the classroom;
- 5) logic, structure, style of presentation in writing and in speeches to the audience, the ability to justify their position, to summarize the available information and draw conclusions.

In evaluating the practical tasks attention is also paid to quality,

independence and timeliness of completed tasks defense (according to the schedule of the educational process). If any of the requirements are not carried out, the mark may be lowered at the discretion of the teacher.

In the evaluation of knowledge based on solving the test tasks, assessing the level of preparedness of students is conducted in a test four times during the semester. Through testing, the level of knowledge of theoretical issues of the discipline is determined.

Tests covering the main topics of the discipline consist of a set of tests which must be answered "yes", "no" or in a particular word.

Test results are determined by the 2-point scale according to the percentage of correct answers in the test tasks:

<i>mark 2.0 – 96 – 100 %</i>	<i>mark 1.0 – 46 – 50 %;</i>
<i>mark 1.9 – 91 – 95 %</i>	<i>mark 0.9 – 41 – 45 %;</i>
<i>mark 1.8 – 86 – 90 %</i>	<i>mark 0.8 – 36 – 40 %;</i>
<i>mark 1.7 – 81 – 85 %</i>	<i>mark 0.7 – 31 – 35 %;</i>
<i>mark 1.6 – 76 – 80 %</i>	<i>mark 0.6 – 26 – 30 %;</i>
<i>mark 1.5 – 71 – 75 %</i>	<i>mark 0.5 – 21 – 25 %;</i>
<i>mark 1.4 – 66 – 70 %</i>	<i>mark 0.4 – 16 – 20 %;</i>
<i>mark 1.3 – 61 – 65 %</i>	<i>mark 0.3 – 11 – 15 %;</i>
<i>mark 1.2 – 56 – 60 %</i>	<i>mark 0.2 – 6 – 10 %;</i>
<i>mark 1.1 – 51 – 55 %</i>	<i>mark 0.1 – 0 – 5 %.</i>

Current assessment is carried out in the written form, twice during the semester. It is assessed by two components: a practical and lecture module control. Each test paper of the current module control consists of tests and practical problems, which provide solutions to common professional tasks in management (planning).

Evaluation of tasks is carried out in accordance with generally accepted criteria for evaluating knowledge of the discipline "Planning the Activity of the Enterprise".

### **Example of current control**

#### **Test 1 (1 point)**

Choose the correct answer.

Determine the profit of the enterprise, if we know that fixed costs are 200 thousand UAH, revenues from sales make 3.2 million USD and total variable costs are 1,840 thousand UAH.

Answers:

- A) 1.3 mln. UAH;
- B) 1.16 mln. UAH;
- C) 2.01 mln. UAH.

**Test 2 (1 point)**

Choose the correct answer.

Determine the average annual production capacity of a car plant. Production capacity at the beginning of the year is 250 thousand cars. During the year:

- April 1, introduced production capacity was 18 thousand vehicles;
- October 1, the capacity dropped by 24 thousand vehicles,
- The increase of the production capacity through organizational and technical measures amounted to 23 thousand cars.

Answers:

- A) 285.83 thousand units;
- B) 358.5 thousand units;
- C) 280.5 thousand units.

**Task 1 (2 points)**

Determine the possible output if capacity utilization is equal to 0.8. Baseline data are shown below.

Table 1

**Initial data**

Production capacity	Indicator		
	Number of equipment units	Annual equipment productivity, units	Input / disposal term, months
At the beginning of the year	30	1500	-
Input	10	2000	1 February
	5	2000	1 August
Disposed	15	1500	1 March

**Task 2 (2 points)**

According to Table 2 it is necessary to analyze the break-even point by graphical and analytical methods.

Table 2

**Initial data**

Output, pcs	Fixed costs, UAH	Variable costs, UAH	Aggregate costs, UAH	Revenue, UAH	Price per unit, UAH
1000	103,000	2,400	105,400	6,000	6
2000	103,000	4,800	107,800	12,000	6

**Task 3 (4 points)**

The entrepreneur decided to consider a new planning strategy based on the marketing research of demand for electric pumps. It is based on the involvement of 8 workers and the use of overtime in all cases when required by demand. 40 units are produced per day. The cost of storage per month is 5 UAH, overtime per unit of production is 1.6 hours, the cost of 1 hour of overtime is 7 UAH. The wage of basic workers is 40 UAH per day. Determine the total expected cost of the new planning strategy. Baseline data are presented in Table 3.

Table 3

**Initial data**

Month	Expected demand, units	Number of working days per month
January	900	22
February	700	18
March	800	21
April	1200	21
May	1500	22
June	1100	20

The minimum needed score of the current control at the end of the semester is 35 from 60 (maximum score).

The final exam is held after studying all the material of the discipline in the form of a written exam according to the appropriate exam cards. Students' answers are evaluated by a 40-point scale according to the qualification requirements for the Bachelor direction of training "Management."

Each exam card consists of five tasks of different difficulty levels: two stereotypical tasks, two diagnostic tasks and one heuristic task.

## **Example of the examination card**

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

Training direction 6.030601

Discipline "Planning the Activity of the Enterprise"

Exam card

### **Stereotypical task # 1 (6 points)**

Determine the amount of gross output, if you know that commercial products amounted to 45.431 mln. UAH, the value of the work in process at the beginning of period was 25.2 ths. UAH, at the end of the period it was 36.6 ths. UAH.

### **Stereotypical task # 2 (6 points)**

Determine the profitability per unit of output, if the price is 2,786 USD and the cost of production and sale is 2,322 UAH.

### **Diagnostic task # 1 (8 points)**

Determine the market share of each firm in the base and planned years in value terms and percent. In the base year three companies operating in the market, produced and sold cars to the amount of 45,800 dollars. Company B sold cars to the amount of 21,600 dollars. Company A has 26 % of the market. It is expected that market capacity will increase by 8 % in the next year. Company B plans to win an additional 7 % of the market. It is expected that firm A will not lose its market position.

### **Diagnostic task # 2 (8 points)**

According to Table 1 it is necessary to analyze the break-even point by graphical and analytical methods.

Table 1

**Initial data**

Output, pcs	Fixed costs, UAH	Variable costs, UAH	Aggregate costs, UAH	Revenue, UAH	Price per unit, UAH
1,000	103,000	2,400	105,400	6,000	6
2,000	103,000	4,800	107,800	12,000	6

### Heuristic task (12 points)

W. C. Sanders, the owner of Fort Engines, a producer of heavy-duty snow blower engines, needs to develop an aggregate plan for the coming year. The company currently employs 20 individuals working 160 regular-time hours each month. Each worker is capable of producing 10 heavy-duty snow blowers per month. Employees are paid \$12 per hour. Overtime is limited to a maximum of 40 hours per month per employee. Holding costs are \$5 per unit per period. Back-order cost is \$10 per unit per period. The beginning inventory is 40 units. Monthly demand projections are:

Table 2

#### Initial data

Month	Demand (units)	Month	Demand (units)
January	250	July	220
February	230	August	220
March	190	September	260
April	170	October	260
May	200	November	240
June	220	December	220

An alternative being considered is to use a hybrid plan but also to close down the facility for the entire month of July. Overtime, inventory, and back orders can be used. Calculate the cost of this plan.

#### Evaluation criteria of a written exam

An exam card includes the following tasks: two stereotyped tasks, two diagnostic tasks, one heuristic task.

**Stereotyped task** (maximum score is 6 points).

**Mark 4 – 6** is given if practical tasks are performed on the whole correctly using the right algorithm.

**Mark 2 – 3** is given for full mastery of the program material and ability to navigate in it, conscious application of knowledge to solution of the problem of heuristics. The design of the completed task should be neat.

**Mark 1** is given for a partial ability to apply theoretical knowledge to solve practical problems, for not acquiring a large piece of material.

**Mark 0 – 0.5** is given for failure to do the task in general.

**Diagnostic tasks** (maximum score is 8 points).

**Mark 7 – 8** is given for full mastery of the program material and the ability to navigate in it, conscious application of knowledge to practical situations. When performing diagnostic tasks the student must make correct conclusions about the proposed industrial situation and to formulate his own recommendation to improve the problem. The design of the completed task should be neat.

**Mark 5 – 6** is given for complete mastering of the program material and ability to navigate in it, conscious application of knowledge to solution of the problem of heuristics. The design of the completed task should be neat.

**Mark 3 – 4** is given for partial ability to apply theoretical knowledge to solution of practical problems, if the task is partially completed; the student's responses demonstrated an understanding of basic material provisions of the discipline.

**Mark 1 – 2** is given for acquiring a large piece of material, however, if a student performs a heuristic problem without sufficient understanding of the uses of teaching materials and cannot correctly perform all the tasks.

**Mark 0 – 0.5** is given for failure to do the task in general.

**Heuristic tasks** (maximum score is 14 points).

**Mark 11 – 12** is given for deep knowledge of the program material, the application of not only recommended, but additional literature and creative approach, a clear knowledge of concepts, methods, techniques, tools and financial sciences, the ability to use them for specific practical problems, solving industrial situations. In the performance of a heuristic problem the student must provide the production version of the proposed solution of the



situation and draw the appropriate conclusions. The design questions should be neat, logical and consistent.

**Mark 9 – 10** is given for full mastering of the program material and the ability to navigate in it, conscious application of knowledge to solution of the heuristic problem, if all requirements are met for evaluation "4 points" with minor mistakes (i.e. the approach to solving problems is true, but there were inaccuracies in the calculation of certain parameters), or not quite complete withdrawal by the results obtained by solving the problem. The design of the completed task should be neat.

**Mark 6 – 8** is given for the ability to apply theoretical knowledge to solving the heuristic problem, if the majority of tasks are performed, and student's response demonstrated understanding of the conceptual material of the discipline.

**Mark 4 – 5** is given for acquiring a large piece of material, however, if a student performs a heuristic problem without sufficient understanding of the uses of the teaching materials and cannot correctly perform all the tasks.

**Mark 2 – 3** is given for a partial ability to apply theoretical knowledge to solving practical problems, for not acquiring a large piece of material, if the student cannot correctly perform the task facing many difficulties in the analysis of economic phenomena and processes.

**Mark 0 – 1** is given for failure to do the task in general.

The minimum needed score of the exam is 25.

Final control is based on the accumulation of points held by current control, attendance, practical tasks, homework assignments, active participation in the seminars and exam.

An example of allocation of scores for a semester of the academic discipline "Planning the Activity of the Enterprise".

The minimum needed score of the discipline (as a result of the current control and exam) is 60, which provides a satisfactory assessment of the student's knowledge of the academic discipline.

## Maximum weekly score

Topics			lectures	Practical classes	Tests	Tasks on the topics	Presentation	Final assessment (exam)	Sum
Content module 1	Topic 1	1 week	1	0.5			2,5		4
		2 week		0.5		1			1.5
	Topic 2	3 week	1	0.5	2				3.5
		4 week		0.5		1			1.5
		5 week	1	0.5					1.5
		6 week		0.5	4	1			5.5
	Topic 3	7 week	1	0.5	2				3.5
		8 week		0.5		1			1.5
Content module 2	Topic 4	9 week	1	0.5	10				11.5
		10 week		0.5		1			1.5
	Topic 5	11 week	1	0.5	2				3.5
		12 week		0.5		1			1.5
	Topic 6	13 week	1	0.5					1.5
		14 week		0.5		1			1.5
	Topic 7	15 week	1	0.5	2				3.5
		16 week		0.5		1			1.5
Topic 8	17 week	1	0.5	10				11.5	
	Final assesment (exam)							40	40
<b>Sum</b>			<b>9</b>	<b>8.5</b>	<b>32</b>	<b>8</b>	<b>2,5</b>	<b>40</b>	<b>100</b>

### Criteria for evaluation of students' knowledge

Students' responses are evaluated on a 100-point scale according to the qualification requirements for students of training direction "Management".

Table 6

## Control of knowledge on different scales and criteria

Total score on a 100-point scale	ECTS assessing scale	Score content of ECTS	Assessment criteria	Competence level	Assessment on to the national scale
1	2	3	4	5	6
90 – 100	A	Excellent performance	The student shows special creativity, can independently acquire knowledge, finds and processes the information without the help of the teacher, is able to use the acquired knowledge and skills for decision-making in unusual situations, convincingly argues answers, reveals his/her own talents and inclinations	High (creative)	Excellent
82 – 89	B	Above average	The student is fluent in the material studied, applying it in practice, solves exercises and problems in standard situations freely, independently corrects errors, the number of which is insignificant	Sufficient (constructive and variable)	Good
74 – 81	C	Work is correct in general, but with a number of errors	The student is able to compare, summarize, organize information under the guidance of the teacher, independently apply it in practice, monitor his/her own activities, correct errors, which are significant, choose arguments to confirm the opinion		
64-73	D	Not bad, but many drawbacks	The student reproduces much of the theoretical material, has a knowledge and understanding of the key provisions, with the help of a teacher can analyze the course material, correct errors, many of which are significant	Average (reproductive)	Satisfactory
60 – 63	E	Performance meets the minimum criteria	The student knows the course material at a level higher than the initial, reproduces a significant part of it at the reproductive level		

Table 6 (the end)

1	2	3	4	5	6
35 – 59	FX	Needs re-taking	The student knows the material at the level of fragments that make up a small parts of the learning material	Low (receptive and productive)	Unsatisfactory
1 – 34	F	Repeated study of the discipline	The student knows the material at the elementary recognition and reproduction of certain facts, elements, objects		

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