

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE**

**SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS**

**Syllabus**  
of the academic discipline  
**"ANALYSIS OF ACTIVITY  
OF TOURISM ENTERPRISES"**  
for full-time students of training direction  
6.140103 "Tourism"

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*Самостійне електронне текстове мережне видання*

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S 98 Syllabus of the academic discipline "Analysis of Activity of Tourism Enterprises" for full-time students of training direction 6.140103 "Tourism" : [Electronic edition] / complied by A. Kravtsova, O. Preobrazhenska. – Kh. : S. Kuznets KhNUE, 2015. – 51 p. (English)

A thematic plan of the academic discipline and its contents according to the modules and themes are given. Plans of lectures, practical trainings and seminars, materials for consolidation of knowledge (independent work, test questions), guidelines for assessment of students' knowledge, professional competences a student should have after studying the academic discipline are provided.

Recommended for students of training direction 6.140103 "Tourism".

Подано тематичний план навчальної дисципліни та її зміст за модулями й темами. Вміщено плани лекцій, практичних та семінарських занять, матеріали для закріплення знань (самостійну роботу, контрольні запитання), методичні рекомендації щодо оцінювання знань студентів, професійні компетентності, якими повинен володіти студент після вивчення дисципліни.

Рекомендовано для студентів напряму підготовки 6.140103 "Туризм".

## Introduction

The main task of the economics is the creation of organizational and economic mechanism which makes it possible to successfully solve a whole range of problems of competition, risk, business integration etc. Therefore, the system of economic knowledge should be based on the deep analysis of these processes. The academic discipline "Analysis of Activity of Tourism Enterprises" describes and analyses business activities that take place at an enterprise in order to identify business opportunities and needs, and state the scope of solutions.

The aim of the analysis is to obtain information required for managerial decision making by the internal users of information (administration of a company) – on the adjustments of the financial policy of an enterprise, and by the external users – on the realization of specific plans applied to the enterprise (acquisition, investments, conclusion of contracts etc.).

The main directions of the analysis are the following:

balance structure and net circulating capital analysis;

liquidity and financial stability analysis;

profitability and cost structure analysis;

turnover analysis;

profitability analysis;

labor effectiveness analysis.

The analysis of economic activity of an enterprise is of great importance, since only on the basis of the financial analysis one may identify the financial state of a tourism enterprise, and plan measures for improvement.

The academic discipline "Analysis of Activity of Tourism Enterprises" is studied according to the full-time bachelor's degree curriculum of training direction 6.140103 "Tourism".

# 1. Description of the academic discipline

The name of indicators	Subject area, traing direction, academic degree	Description of the academic discipline	
		Full-time education	
The number of credits: 5	Subject area 1401 "Service sector"	Compulsory	
Modules: 3	Traing direction 6.140103 "Tourism"	Training year	
Thematic modules: 3		3rd	
Individual scientific research		Semester	
Total hours: 180		5th, 6th	
Hours per week for full-time education: 4; independent work: 2	Education and qualification level: bachelor	Lectures	
		58 h	
		Practical studies, seminars	
		58 h	
		Individual work	
		58 h	
		Including the individual research project	
		18 h	
Type of control			
test		exam	
2 h		4 h	

*Note.* The ratio of the class hours to independent and individual work is: 200 % for full-time education.

## 2. The purpose and tasks of the academic discipline

**The purpose** of learning the academic discipline is forming a system of special knowledge and skills in the area of analysis and planning of economic-financial indicators in the tourism sphere in order to solve particular economic tasks which emerge during the development of the management mechanism of the resource potential.

For the achievement of the purpose the following main **tasks** are set:

specification of the place of the economic system in the market environment, development of strategies and tactics of behavior;

development of skills of independent evaluation of the economic system performance, reasons and factors which cause positive and negative changes;

development and grounding of measures aimed at the intensification of reserves using and making optimal management solutions.

**"Analysis of Activity of Tourism Enterprises"** is an academic discipline aimed at studying the tools of economic analysis and economic decision-making that considers a variability of the external and internal environment.

**The object** of the academic discipline is studying manufacturing, financial, investment, marketing and other types of activities and resources, manufacturing and management structures of enterprises.

**The subject** of the academic discipline is economic and financial activity of tourism enterprises.

This academic discipline is studied after studying the majority of academic disciplines of humanitarian and professional cycles. The theoretical and methodological basis of the academic discipline is formed by such academic disciplines as: "Economics of Enterprise", "Management", "Statistics". On the other hand, the knowledge of the academic discipline will provide successful accomplishment of trainings, comprehensive interdisciplinary coursework, bachelor's and master's degree thesis.

In the process of learning students will receive the necessary knowledge during lectures and practical tasks. The most complicated questions are submitted for consideration and discussion during seminars. The individual work of students is also of great importance for learning and knowledge evaluation. All types of lectures and practical tasks are developed

according to the credit-modular system of the educational process.

As a result of studying the academic discipline students should

***know:***

the scientific basis of making management decisions in business activity;

types of analysis and its information support;

modern methods of economic analysis;

method of analysis of economic activity of the enterprise;

methods of analysis of financial activity of the enterprise;

directions and factors of increasing efficiency and performance of the enterprise;

***be able to:***

systematize and model the economic processes which influence the enterprise activity;

identify the factors which affect the enterprise activity;

provide the analysis of production and manufacturing, labour and services of the enterprise;

evaluate the profitability of tourism product including tour development, using the average industry indicators and methods of their calculation;

generate appropriate volumes of profits and distribution using the methods of analysis of enterprise activity, considering the volumes of services and factors that affect the economic state of a tourism enterprise;

estimate internal partial disproportions of tourism enterprise activity, implement the analysis of enterprise activity and its structural units during the reporting period, use planning data and reporting documentation, statistical indicators, standard methods and tools of analytical work;

make certain decisions about increasing the profitability of enterprise activity.

In the process of studying the academic discipline the main attention is paid to students' gaining professional competences, which are given in Table 2.1.

Table 2.1

**Professional competences, which students gain after learning the academic discipline**

Knowledge	Skills	Communications	Autonomy and responsibility
1	2	3	4
<b><i>Theme 1. Economic analysis as a science</i></b>			
Knowledge of the principles of an economic system in the marketing environment, strategies and tactics of its behavior basing on target economic programs, indicative plans and business plans	The ability to identify casual relationships in the development of economic phenomena and processes	The ability to evaluate the development of an economic system under modern conditions considering the factors of the internal and external economic environment	Responsibility for definiing the target orientation and practical value of analysis of the enterprise
<b><i>Theme 2. Methods of economic analysis</i></b>			
Knowledge of methods of economic analysis as scientific methods of learning and development of economic phenomena and processes	The ability to determine the features of economic systems; find and determine interrelations of elements of the economic system; evaluate the factors of impact on the change of parameters of an economic system	The ability to present the results of determining the type of relations, describe variability among the observed, correlated variables in terms of a potentially lower number of unobserved variables	Responsibility for the accuracy of determination of the relationship and a correct algorithm of calculations. Completeness and accuracy of analytical results
<b><i>Theme 3. Types of analysis and its information support</i></b>			
Knowledge of the main features of different types of economic analysis	The ability to implement modeling and evaluation of the results of economic activity according to the parameters of enterprises' behavior in the internal and external environment	The ability to develop informational support of analytical research basing on the main principles of economic analysis	Formalization of enterprise analysis reults

Table 2.1 (continuation)

1	2	3	4
<b><i>Theme 4. Analysis of the production of goods, works and services</i></b>			
Knowledge of the main indicators of production of a tourism product, as well as the content and structure of appropriate sources of information	The ability to perform the analysis of competitive advantages of the enterprise and its ability to combine the resources	The ability to develop a program of product manufacturing	Independent decision-making on searching the ways of increasing of product selling and expanding of enterprise' market share
<b><i>Theme 5. Analysis of production costs, primary cost and sales of products</i></b>			
Knowledge of the total expense of the production line, or how much the entire process will cost to produce the item	The ability to perform the cost analysis, in particular retrospective, operative, preliminary analysis to gain information	Development of a management mechanism concerning rationalization of costs	Independent informational support and evaluation of the achieved results, optimizing them and grounding of management decisions about further rationalization
<b><i>Theme 6. Analysis of labor resources use and expenditures on labor</i></b>			
Knowledge of forms and the labor payment system on the enterprise, the structure of the salary fund	The ability to implement the mechanism of salary regulation on the basis of identifying quantitative parameters	Validation of the results of effective use of the payroll budget	Independent determination of the number of employees and their skills of the tourism enterprise
<b><i>Theme 7. Analysis of material resources and efficiency of their use</i></b>			
Knowledge of methods and indicators for analysis of material resources	The ability to justify an optimal demand of an enterprise by the type of material resources from the perspective of competitiveness of its activity	Presenting the results of enterprise development of material resources and their rational use on the basis of different types of analysis	Independent search of saving and rational use of material resources of the enterprise



Table 2.1 (the end)

1	2	3	4
<b><i>Theme 8. Analysis of the enterprise financial condition</i></b>			
Knowledge of stages of balance analysis, classification of assets and main sources of information for enterprise financial state analysis	The ability to estimate the effectiveness of financial activity of a tourism enterprise; calculate the indicators of liquidity and enterprise solvency	The ability to present the results of enterprise's ability to finance its activity	Determining the disadvantages of financial activity and solvency of a tourism enterprise
<b><i>Theme 9. Analysis of the enterprise financial performance</i></b>			
Knowledge of the main directions of income distribution, system control and dynamics of profitability changes	The ability to justify an income volume on the basis of effective management in order to support financial stability of the enterprise	The ability to determine the profit margin, its elements and main trends	Forming, using and distribution of profit of a tourism enterprise

### **3. The syllabus of the academic discipline**

#### **Content module 1**

#### **Fundamentals of economic analysis and economic activity**

##### **Theme 1. Economic analysis as a science**

###### *1.1. The general characteristics of the discipline.*

The subject and object of economic analysis. The objective of economic analysis. The relationship of the academic discipline with other sciences.

###### *1.2. The principles of economic analysis.*

The essence of the principles of economic analysis. The basic principles of economic analysis.

###### *1.3. Formation and development of economic analysis in Ukraine.*

The history of formation of economic analysis in Ukraine. The transformation of economic analysis in the modern world.

##### **Theme 2. Methods of economic analysis**

###### *2.1. The method of economic analysis and its characteristics.*

The method as a means of research. The characteristic features of the method of economic analysis. Determination of the method of economic analysis.

###### *2.2. Logical methods of economic analysis and methods of complex economic evaluation.*

The essence of the logical methods. Classification of the logical methods. The essence and objectives of the method of complex economic evaluation. The main methods of complex evaluation.

###### *2.3. Graphic methods and methods of expert evaluation.*

The essence of the graphic methods. Classification of charts. The essence and types of the methods of expert evaluation.

###### *2.4. Economic and mathematical methods.*

The essence and types of the economic and mathematical methods. Mathematical, linear and dynamic programming.

##### **Theme 3. Types of analysis and its information support**

###### *3.1. Classification of types of economic analysis.*

Classification criteria of defining the types of economic analysis. Microeconomic and macroeconomic types of economic analysis.

### *3.2. Spatial and temporal types of economic analysis.*

The essence of the spatial and temporal types of economic analysis. The external and internal economic analysis. The strategic, operative and retrospective economic analysis.

### *3.3. Managerial and financial analysis.*

The essence of the managerial and financial analysis. The subjects of the managerial and financial analysis. The functional cost analysis, its goals and features.

### *3.4. The information base of economic analysis.*

Types of information resources. Formation of the information base. Methods of representativeness of the data selection process. The documentation of the analysis results.

## **Content module 2**

### **Analysis of economic activity of an enterprise**

#### **Theme 4. Analysis of the production of goods, works and services**

*4.1. The objectives and information support of the analysis of production of goods, works and services of the enterprise.*

The main objectives of the analysis of production of goods, works and services of the enterprise. The information base for the analysis of the production of goods, works and services.

*4.2. The stages of analysis of production, works and services of the enterprise.*

Analysis of the plan implementation and the dynamics of production output and sales. Analysis of the range and structure of production. Analysis of the quality and competitiveness of products. Analysis of the complexity and rhythmicity of the enterprise.

### *4.3. Analysis of the production of a tourism product.*

The essence of the tourism product. The structure of the tourism product. The gross tourism product. Ensuring the quality of production of the tourist product.

## **Theme 5. Analysis of production costs, primary costs and sales of products**

*5.1. The concept and method of determining the amount of fixed and variable costs. Analysis of the total cost of production.*

The substance and objectives of the cost analysis of production. The essence of the fixed and variable costs. Methods of determination. Characteristics of the cost of production. Methods of cost accounting.

*5.2. Analysis of the primary product cost.*

The objectives and main directions of the analysis of the primary cost. The analysis of indicators of production primary costs. Analysis of the structure of production primary costs. Reserves of reducing production primary costs.

*5.3. Analysis of production primary costs and the cost of sale of a tourism product.*

The essence of the production costs of a tourist product. Classification of costs of production and primary costs of a tourist product. Managing the costs of production of tourist enterprises.

## **Theme 6. Analysis of the labor resources use and expenditures on labor**

*6.1. Analysis of enterprise's labor resources.*

Characteristics of enterprise labor resources. Features of labor at the tourism enterprise. Indicators of movement of the enterprise workforce.

*6.2. Analysis of the labor and salary fund.*

The essence of salary. Forms and payment systems at the tourism enterprise. The composition of the salary fund at the tourism enterprise.

*6.3. Analysis of labor productivity.*

The essence of productivity. Indicators of labor productivity. Factors increasing the labor productivity.

## **Content module 3**

### **Analysis of financial activity of an enterprise**

## **Theme 7. Analysis of material resources and the efficiency of using them**

*7.1. The objective of the material resources analysis.*

The definition of material resources. The objective of the analysis and information sources for the analysis of material resources.

### *7.2. Analysis of material resources at the enterprise.*

Quality control of the plan of logistic support and its actual implementation. Analysis of material resources reserves. Evaluation of reserves of production increase.

### *7.3. Analysis of the material resources.*

The system of indicators for estimation of the material resources effectiveness. The calculation method of the analysis of the material resources use indicators. Factors of change in the material consumption of products.

## **Theme 8. Analysis of the enterprise financial condition**

### *8.1. Analysis of the enterprise assets structure.*

The essence of company's assets. Classification of assets. Analysis of long-term and short-term assets.

### *8.2. Analysis of financial stability of an enterprise.*

The essence of company's financial stability. The current company's financial stability. Indicators of enterprise financial stability.

### *8.3. Analysis of enterprise liquidity and solvency.*

The definition of liquidity and solvency. Analysis of liquidity. Analysis of solvency.

### *8.4. Analysis of the tourism enterprise financial condition.*

The definition of the financial condition of the tourism enterprise and its general estimation. Analysis of liquidity and solvency of the tourism enterprise.

## **Theme 9. Analysis of the enterprise financial performance**

### *9.1. Analysis of company's profit.*

The definition of the profit and stages of generating it. Analysis of the structure and dynamics of profit. Analysis of reserves for the increasing profit.

### *9.2. Analysis of enterprise profitability.*

The definition of profitability. Analysis of profitability indicators of the enterprise.

### *9.3. Analysis of profit and profitability of the tourism enterprise.*

The essence and the mechanism of profit distribution. Profitability of tourism enterprise activity. Profit and profitability management at the tourism enterprise.

## 4. The structure of the academic discipline

From the very beginning of the studying process, each student should be aware of the syllabus of the academic discipline, the methods of teaching, the structure, the content and scope of each of its modules, as well as of all the ways of evaluation of the competences and skills.

The studying of the academic discipline is provided through consistent and thorough understanding of the content modules. A content module is a separate, relatively independent unit of the academic discipline, which combines its several academic elements. The thematic plan of the academic discipline consists of three content modules (Table 4.1).

Table 4.1

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

Content modules and themes	The number of hours				
	full-time education				
	total	including			
		lectures	practical classes	independent work	
	implementation of the IRP	preparation for classes			
1	2	3	4	5	6
<b>Content module 1</b>					
<b>Fundamentals of economic analysis and economic activity</b>					
<i>Theme 1. Economic analysis as a science</i>	12	4	4		4
<i>Theme 2. Methods of economic analysis</i>	18	6	6		6
<i>Theme 3. Types of analysis and its information support</i>	18	6	6		6
<b>Total for content module 1</b>	<b>48</b>	<b>16</b>	<b>16</b>		<b>16</b>
<b>Content module 2</b>					
<b>Analysis of economic activity of an enterprise</b>					
<i>Theme 4. Analysis of the production of goods, works and services</i>	18	6	6		6

Table 4.1 (the end)

1	2	3	4	5	6
<i>Theme 5. Analysis of production costs, primary cost and sales of products</i>	18	6	6		6
<i>Theme 6. Analysis of labor resources use and expenditures on labor</i>	18	6	6		6
<b>Total for content module 2</b>	<b>54</b>	<b>18</b>	<b>18</b>		<b>18</b>
<b>Preparation for the test</b>	2				
<b>Consultation</b>	2				
<b>Test</b>	2				
<b>Content module 3 Analysis of financial activity of an enterprise</b>					
<i>Theme 7. Analysis of material resources and the efficiency of using them</i>	22	8	8	6	
<i>Theme 8. Analysis of the enterprise financial condition</i>	22	8	8	6	
<i>Theme 9. Analysis of the enterprise financial performance</i>	22	8	8	6	
<b>Total for content module 3</b>	<b>66</b>	<b>24</b>	<b>24</b>	<b>18</b>	
<b>Preparation for the examination</b>	1				
<b>Consultation for the examination</b>	1				
<b>Examination</b>	4				
<b>Total</b>	<b>180</b>	<b>58</b>	<b>58</b>	<b>18</b>	<b>34</b>

## 5. Themes and plans for seminars

A **seminar** is, generally, a form of academic instruction. It has the function of bringing together small groups for recurring meetings, focusing each time on some particular subject, in which everyone present is requested to actively participate. The idea behind the seminar system is to familiarize students more extensively with the methodology of their chosen subject and also to allow them to interact with examples of the practical problems that always occur during research work. It is essentially a place where assigned readings are discussed, questions can be raised and debates can be conducted. Plans for seminars are presented in Table 5.1.

Table 5.1

### Plans for seminars

Theme	Programm questions	Number of hours	Literature
<i>Theme 2.</i> Methods of economic analysis	<p><i>The theme of the seminar "The need for using groups of methods of economic analysis and their characteristics":</i></p> <ol style="list-style-type: none"> <li>1. Modern methods of the economic theory.</li> <li>2. The systematic approach to the selection and use of different methods for analysis of the tourism industry.</li> <li>3. The purpose and the scope of the traditional methods and techniques of analysis of the tourism industry.</li> <li>4. The basic principles of analysis of the tourism industry and its role in the sciences of economic activity.</li> <li>5. The features and the scope of application of methodological tools for analysis of the tourism industry</li> </ol>	2	Main: [1; 7 – 9]. Additional: [13; 16]
<i>Theme 6.</i> Analysis of labor resources use and expenditures on labor	<p><i>The theme of the seminar "The role of universities in providing a quality training for tourism businesses":</i></p> <ol style="list-style-type: none"> <li>1. The nature and the purpose of human resource management in the tourism industry.</li> <li>2. The features of jobs in tourism.</li> <li>3. Analysis of international experience.</li> <li>4. Peculiarities of personnel training.</li> <li>5. Staffing problems of tourism enterprises</li> </ol>	2	Main: [1; 3; 5; 6; 9; 11]. Additional: [13; 15; 16]
<b>Total number of hours</b>		<b>4</b>	

## 6. Themes for practicals

Practicals are a form of "hands on" training where classes are designed to allow students to practise and develop a wide range of discipline-based techniques and personal skills. Depending on the the topic, specific purposes will vary but they may include: providing an opportunity to apply and investigate theoretical and conceptual knowledge; developing a range of techniques and approaches of financial and economic analysis; improvement of practising a wide range of personal and transferable skills such as problem solving, team working, observing and understanding of financial statements. A list of themes of practicals is presented in Table 6.1.



Table 6.1

### A list of themes for practicals

The name of the content module	Topics for practicals (according to the content modules)	The number of hours	Literature
1	2	3	4
<i>Content module 1.</i> Fundamentals of economic analysis and economic activity	<i>Task 1.</i> Economic analysis in the management of tourism activity	4	Main: [1; 2; 4; 8 – 10]. Additional: [13; 14; 16]
	<i>Task 2.</i> Methods of economic analysis and using them in the analysis of tourism activity	4	Main: [1; 7 – 9]. Additional: [13; 16]
	<i>Task 3.</i> Economic analysis and economic information sources	4	Main: [8; 9]. Additional: [13; 14; 16]
	<i>Colloquium</i> "Fundamentals of economic analysis and economic activity" according to content module 1	2	Main: [1; 2; 4; 7 – 9]. Additional: [13; 14; 16]
<i>Content module 2.</i> Analysis of economic activity of an enterprise	<i>Task 4.</i> The use of accounting information for valuation, investment and management decisions	6	Main: [1; 7; 9; 11]. Additional: [12; 13; 16]
	<i>Task 5.</i> Analytical tools and techniques used in the analysis of economic activity of a tourism enterprise as applied to complex business situations	6	Main: [1; 5 – 7; 9; 11]. Additional: [12; 13; 16]
	<i>Task 6.</i> Measuring workforce productivity: hours worked; workforce jobs; number of people employed	2	Main: [1 – 6; 9; 11]. Additional: [13; 15; 16]
	<i>Colloquium</i> "Analysis of economic activity of an enterprise"	2	Main: [1 – 7; 9; 11]
<i>Content module 3.</i> Analysis of financial activity of an enterprise	<i>Task 7.</i> Inventory management forecasts and strategies	8	Main: [1; 7; 9]. Additional: [13; 15; 16]
	<i>Task 8.</i> Estimation of the financial state of a tourist enterprise and methods of improvement	8	Main: [1; 2; 4; 7; 8 – 11]. Additional: [13; 15; 16]
	<i>Task 9.</i> Performance measurement and incentive systems	6	Main: [1 – 5; 8 – 10]. Additional: [13; 15; 16]

Table 6.1 (the end)

1	2	3	4
	<i>Colloquium</i> "Analysis of the financial state of an enterprise"	2	Main: [1 – 5; 7 – 11]. Additional: [13; 15; 16]
<b>Total number of hours</b>		<b>54</b>	

## 6.1. Examples of typical practical tasks by themes

### Content module 3

#### Fundamentals of economic analysis and economic activity

##### Theme 2. Methods of economic analysis

According to Table 6.2, calculate: the volume of production of tourism products, the value of the factors which affect it, reserves for increasing productivity. Draw conclusions.

Table 6.2

#### Data for the analysis of the volume of production of tourism products

Indicators	Plan	Fact	Deviation (+, -)
1. The number of workers, persons	190	189	
2. The average number of days worked by one worker per year, days	232	235	
3. Daily hours of work, hours	7.6	7.7	
4. The hourly output per worker, items	6.3	6.5	

### Content module 2.

#### Analysis of economic activity of an enterprise

##### Theme 4. Analysis of the production of goods, works and services

According to the data given below, make an analytical survey and make a decision on the volume of production and sales. Draw your own conclusions.

The background: according to the production program, the tourism enterprise produces 1 250 units of product which is sold at a price of 280 UAH; the expected profit is 111 250 UAH. The cost per unit is determined by the following parameters:

- 1) variable direct costs of materials are 35 UAH; wages make 55 UAH;
- 2) overhead variable costs amount to 21 UAH;
- 3) overhead fixed costs are 100 000 UAH.

Basing on the results of the marketing research on the demand for a certain type of products the company offered to cut the output by 15 % and suggested additional production of 150 items of the product at a lower price of 230 UAH. You need to calculate and draw conclusions on the prospects of marketing decisions. Analytical calculations should be presented in Table 6.3.

Table 6.3

### Choosing the best option profit for different volumes of sales

Indicators	Variant 1 (according to the plan)	Variant 2 (while reducing production to 85 %)	Variant 3 (the sale of 85 % and additional sales)
1. Sales			
2. Cost			
variable direct costs:			
materials			
wages			
overhead variable costs			
overhead fixed costs			
total cost			
3. Profit			

### Theme 6. Analysis of labor and labor costs

According to the data presented in Table 6.4, calculate the coefficient of movement of labor at the tourism enterprise and draw conclusions on the possibility of reducing the staff turnover.

Table 6.4

### The analysis of the use of human resources at the tourism enterprise

Indicators	Last year	Financial year	Deviation (+,-)
1	2	3	4
1. Average number			
personnel, persons	123	97	
2. Workers of the warehouse per year	120	93	
3. Newly employed, persons	10	15	

Table 6.4 (the end)

1	2	3	4
4. Dismissed, persons, including	18	23	
for violation of the labor discipline	8	7	
transferred to other enterprises	2	4	
voluntarily resigned	8	12	
5. Labor turnover			
6. Dismissal turnover			
7. Total personnel turnover			
8. Turnover rate			

### Examples of tests

1. Morphological analysis is:

- A) a complementary technique, often used in conjunction with a relevance tree, that is used to identify new product opportunities;
- B) the study of the collection, organization, and interpretation of data;
- C) a method which helps businesses develop market strategies and develop customer relationships in complex markets.

2. Relevance-tree analysis has proved to be:

- A) a definition of products and markets, skills and competitors contained within the industry;
- B) an intellectual stimulus to ensure that a given problem or issue is prepared in comprehensive detail and that the important relationships among the items considered are shown in both current and potential situations;
- C) the internal and external factors that affect the company's business strategy.

3. There are five basic steps in the development of the morphological method. Range them.

- A) Identification and characterization of all parameters toward a solution.
- B) In-depth analysis of best possibilities considering available resources.
- C) Formulation and definition of a problem.
- D) Construction of a multidimensional matrix (a morphological box) whose combinations will contain all possible solutions.
- E) Evaluation of the outcome based on feasibility and achievement of the desired goals.

4. An analytical, abstract or prior method of economic analysis is also named as:

- A) a deductive method;
- B) an inductive method;
- C) a complex method.

5. There are several steps of the deductive method. Identify the odd one.

- A) Perception of the problem.
- B) Defining the terms.
- C) Testing the hypothesis.
- D) Deducing the hypothesis from the assumptions.
- E) Observation.

6. Visual presentations on some surface, such as a computer screen, paper are mostly characteristics of:

- A) the empirical method;
- B) graphic methods;
- C) experimentations.

7. A collection of items and relationships between them, the relationships are expressed as connections between the items or overlaps between the items:

- A) a pie chart;
- B) chart-like diagram techniques;
- C) graph-based diagrams.

8. \_\_\_\_\_ is an economic analysis technique used to determine whether a project is feasible. This is accomplished by weighing the cost of implementation against the benefits of the project's creation:

- A) cost/benefit;
- B) cost/effectiveness;
- C) cost/minimization.

9. \_\_\_\_\_ is a theoretical construct that represents economic processes by a set of variables and a set of logical and/or quantitative relationships between them:

- A) a system;
- B) an indicator;
- C) a model.

10. \_\_\_\_\_ is a main form of any of the overall index, you can convert both the arithmetic mean and the harmonic mean of the indexes:

- A) a system;
- B) an aggregate index;
- C) a model.

## 7. Individual work

**Individual work (IW)** is a form of instruction when the teacher provides each student with a task, which is to be processed and carried out by each student individually. The conditions for individual work are the students' motivation, self-control ability and differentiation.

**The goal of IW** is mastering the full curriculum and forming students' general and professional competences.

The individual work object allows the teacher to enter data on individual work assignments and work/study projects that students complete during their studies. Individual work refers to a specific student or a group of students.

The teaching time for independent work for full-time students is determined by the curriculum and is 200 % (64 hours) of the total study time of studying the academic discipline (180 hours). During the self-study a student should become an active participant in the learning process, learn how to master the theoretical and practical knowledge, to bear individual responsibility for the quality of their training. IW includes lecture material processing; studying the recommended reading, key terms and concepts by themes; preparation for practicals and seminars; discussions on particular topics or issues; analytical review of scientific publications; control of student's knowledge through questions.

Advantages of individual work are that students can do the tasks in the appropriate time and in the individual learning style. The tasks can be assessed individually and the level of details can be adjusted. Each student is challenged to develop their own activities, so that the teaching content is to be practiced and consolidated.

Table 7.1

### Tasks for individual work and methods of control

Theme	The content of students' independent work	Number of hours	Forms of control of IW	Literature
1	2	3	4	5
<b>Content module 1</b>				
<b>Fundamentals of economic analysis and economic activity</b>				
<i>Theme 1.</i> Economic analysis as a science	Study of lectures, preparation for practicals. Individual tasks "Economic analysis in the management of tourism activity"	4	Presentation of the individual work	Main: [1; 2; 4; 8 – 10].  Additional: [13 – 15]

Table 7.1 ( continuation)

1	2	3	4	5
<i>Theme 2.</i> Methods of economic analysis	Study of lectures, preparation for seminars, review of the theoretical material on the theme "The need for groups of methods of economic analysis and their characteristics"	6	Presentation of the results	Main: [1; 7 – 9]. Additional: [13; 16]
<i>Theme 3.</i> Types of analysis and its information support	Study of lectures, preparation for practicals, preparation for the control work on themes 1, 2 and 3. Individual tasks "Analytical researches in the system of informative support"	6	Control work on themes 1 – 3. Presentation of the individual work	Main: [8; 9]. Additional: [13; 14; 16]
<b>Content module 2</b> <b>Analysis of economic activity of an enterprise</b>				
<i>Theme 4.</i> Analysis of the production of goods, works and services	Search, selection and review of the literature on a given subject. Individual task "Accounting of expenditures on the production of a tourist enterprise". An essay "Peculiarities of analysis of production of goods at tourist enterprises"	6	Presentation of the results	Main: [1; 7; 9; 11]. Additional: [12; 13; 16]
<i>Theme 5.</i> Analysis of production costs, primary cost and sales of products	Study of lectures, preparation for practicals. Individual tasks "Features of economic analysis of a tourist enterprise. An essay "Value chain analysis", "Strategies for improving customer value"	6	Presentation of the results	Main: [1; 5 – 7; 9; 11]. Additional: [12; 13; 16]
<i>Theme 6.</i> Analysis of labor resources use and expenditures on labor	Search, selection and review of the literature on a given subject, preparation for practicals; preparation for the colloquium, preparation for seminars, review of the theoretical material on the topic "The role of universities in providing quality training for the tourism sphere"	6	Presentation of the results	Main: [1; 3; 5; 6; 9; 11]. Additional: [13; 15; 16]

Table 7.1 (the end)

1	2	3	4	5
<b>Content module 3</b>				
<b>Analysis of financial activity of an enterprise</b>				
<i>Theme 7.</i> Analysis of material resources and efficiency of their use	Search, selection and review of the literature on a given subject, preparation for practicals; preparing for the control paper, theme 7. Individual tasks "Problems of optimization of inventories of a tourist enterprise and their effective management". An individual research project (IRP)	6	The written test, theme 7. Presentation of the individual work	Main: [1; 7; 9]. Additional: [13; 15; 16]
<i>Theme 8.</i> Analysis of the enterprise financial condition	Search, selection and review of the literature on a given subject, preparation for practicals; preparing for the control paper, theme 8. Individual tasks "Estimation of the financial state of a tourist enterprise and methods of improvement". An IRP	6	The test, theme 8. Defending the individual work	Main: [1; 2; 4; 7; 8 – 11]. Additional: [13; 15; 16]
<i>Theme 9.</i> Analysis of the enterprise financial performance	Study of lectures, preparation for practical employment, preparing for the control work on theme 7. Individual tasks "An organizational and information model of analysis of financial results of activity of a tourist enterprise". An IRP	6	Defending the individual work. Presentation of the individual work	Main: [1 – 5; 8 – 10]. Additional: [13; 15; 16]
<b>Total number of hours</b>		<b>52</b>		

### 7.1. An individual research project

**An individual research project (IRP)** of a student is a selective type of extracurricular student's independent work which has educational and research objectives and is performed in the process of studying the discipline. Performing an IRP is among the most important means of improving the quality of training of students, giving possibilities to put into practice their theoretical knowledge, skills and abilities within the academic discipline.



Preparation for an IRP is based on systematization, consolidation of the theoretical and practical knowledge of the academic discipline and using it in specific economic situations, development of individual work and mastering the methods of learning related to the topic of the IRP.

An IRP implies the availability of the following elements of scientific research: a practical value, a comprehensive systematic approach to the problem solving, the use of advanced modern theoretical methods and scientific development, elements of creativity and originality, the ability to use modern technology.

**The practical significance of the IRP** is the possibility to use the obtained results for the needs of practice.

**An IRP** should be prepared in accordance with the current problems of an enterprise, basing on its actual data for several years and the results which completely or partially can be implemented in practice.

**A comprehensive systematic approach** to the treatment of the theme consists in the fact that the object of study is considered from different points of view – from the standpoint of the theoretical basis and practical development, the conditions for its implementation, analysis, justification for ways of improvement, etc.

In the process of performing an IRP a student must demonstrate the ability to do the research work and think creatively as well as the theoretical knowledge and practical skills.

**Themes for IRPs:**

1. Indicators of the quality of products (jobs, services) and their role in enhancing the effectiveness of tourism enterprises.
2. Factors and ways to improve the quality of goods (jobs, services) of the tourism enterprise.
3. Modern methods and tools for quality control of products (jobs, services) of the tourism enterprise.
4. The development and economic justification of forecasts to improve the quality of products (jobs, services) of the tourism enterprise.
5. Methods of assessing the competitiveness of products (works, services) on the domestic (external) market.
6. Assessment of measures to improve the quality of products (jobs, services), the costs and revenues of tourism enterprises.
7. Analysis and evaluation of the financial and economic state of a tourism enterprise and ways to improve it.

8. The information base of analysis of financial and economic activities of tourism enterprises and ways to improve it.

9. Functional cost analysis and its role in improving the efficiency of financial and economic activities of tourism enterprises.

10. The analysis of effectiveness of using financial assets for tourism enterprises.

11. Analysis, evaluation and forecasting of the financial state of tourism enterprises.

12. Taxes and their influence on the financial and economic activity of tourism enterprises.

13. The tax planning: the current state and ways for improvement.

14. Tax incentives, analysis and ways to reduce the tax burden of tourist enterprises.

15. Profit of tourism enterprises and ways to increase it.

16. Analysis and effective distribution of the profit of the tourism enterprise.

17. Diagnostics and ways to improve the financial and economic activity of tourism enterprises.

18. The analysis and ways to improve the production volumes and sales of tourism products at enterprises.

19. Formation, analysis and trends in the improvement of the use of depreciation methods.

20. Analysis of costs of production and administrative expenditures.

21. Analysis of factors reducing the cost of a tourism enterprise.

**The purpose of the IRP** is forming practical skills and the ability to apply them in the process of solving problems.

An individual research project is performed independently and implies consulting with the teacher in the process of studying the academic discipline according to the schedule of the educational process.

An individual research task is given by the teacher at the beginning of the semester during which the discipline is studied. The student must submit the IRP for review at the end of the semester, but no later than the time period for conducting the module test. Points for the IRP are taken into account while putting the general score on the academic discipline.

**Requirements to the preparation.** The sheet format is A4. Margins: the left one is 30 mm; the right, top and bottom ones are 20 mm. Font is Arial, font size is 14-point. Line spacing is 1.3.

The volume of the IRP shall be 30 – 40 pages in the printed form.

Each section begins with a new page. The names of the sections are in the middle of the page. Pages should be numbered in the upper right corner. The title page is not assigned any number.

Requirements for the content. An individual research project should consist of the following parts:

- the cover page;
- the content;
- the introduction (1.5 pages);
- the main part (27 – 37 pages);
- the conclusion (1.5 pages);
- the list of references;
- appendices (if necessary).

**An introduction** should contain the following elements: the importance of the subject, the problem of the subject, the purpose of the research, the object, the subject, the objectives, the base and the methods of the research.

**The main part of the research** (may contain several units) should include characteristics of the current state of the problem, a description of the regulatory framework, the views of various authors on the issue, the positive and negative effects of the problem.

**The conclusions** shall contain reasonable and substantial, practical recommendations on making effective business decisions of the enterprise facing risk.

**A list of references.** Alphabetize entries in the list of references by authors' last names; if a work has no author, alphabetize it by its title. The first element of each entry is important because citations in the text of the paper refer to it and readers will be looking for it in the alphabetized list.

**Appendices** may be included if necessary. In the case of multiple appendices, a separate page "Appendices" is the last page that is included in the scope of the IRP. Each appendix starts with a new page. According to the requirements, the appendix is named as follows: "Appendix A", "Appendix B" and so on. "Continuation of appendix ..." and "The end of appendix ..." are to be written in lower-case letters. The distribution of appendixes into sections such as "Appendix A.3.", illustrations, tables, equations are numbered according to the name of the appendix, such as "Fig. A.3".

## **7.2. Control questions for self-diagnosis**

### **Theme 1. Economic analysis as a science**

1. Give the characteristic of the subject and object of economic analysis.
2. The tasks of economic analysis.
3. Basic principles of economic analysis.
4. What are the main stages of development of economic analysis in Ukraine?
5. What is the role of economic analysis in the management?

### **Theme 2. Methods of economic analysis**

1. Give the characteristics of the method of economic analysis and its general features.
2. The essence of logical methods.
3. Give the classification of logical methods.
4. Describe the method of comprehensive economic assessment.
5. What are the main graphical methods?
6. What are the main types of methods of peer review?

### **Theme 3. Types of analysis and its information support**

1. What are the main types of economic analysis?
2. Types of analysis: strategic, operational or retrospective.
3. The importance of financial analysis.
4. What are the objectives and features of the functional cost analysis?
5. What types of information resources are used for economic analysis of the enterprise?

### **Theme 4. Analysis of the production of goods, works and services**

1. What analytical problems are solved during the analysis of the production of goods, works and services of the enterprise?
2. What is considered to be an information base for the analysis of production, works and services of the enterprise?
3. What are the stages of analysis of production, works and services of the enterprise?

### **Theme 5. Analysis of production costs, primary cost and sales of products**

1. What is the meaning and objectives of the cost analysis for production and marketing of the enterprise?
2. Types of costs of the enterprise.
3. Describe the structure of production costs.
4. What are the features of the production costs of the tourist product?
5. Classification of the costs of production and sales of tourism products.

### **Theme 6. Analysis of labor resources use and expenditures on labor**

1. What are the main areas of the analysis of human resources of an enterprise?
2. What is the significance of analysis of enterprise workforce?
3. What are the characteristics of work of a tourism enterprise?
4. What is the essence of wages?
5. Forms and systems of remuneration of a tourism enterprise.
6. Factors of influence on the increase of labor productivity.

### **Theme 7. Analysis of material resources and the efficiency of using them**

1. Give a definition of material resources.
2. What are the sources of information used for the analysis of material resources?
3. What are the main stages of providing the enterprise with material resources?
4. Parameters for evaluation of the efficiency of material resources.
5. What factors affect the change in the material capacity of goods?

### **Theme 8. Analysis of the enterprise financial condition**

1. What is the functional importance of the assets?
2. Classification of assets.
3. What is the nature of financial sustainability of the enterprise?
4. What are the indicators used to assess the financial sustainability of the enterprise?
5. What is the essence of liquidity and solvency of the enterprise?
6. Name the features of the financial state of a tourism enterprise.

## **Theme 9. Analysis of the enterprise financial performance**

1. Give a definition of the profit and stages of its formation at the enterprise.
2. What are the main functions of the profit?
3. Give the composition and dynamics of income.
4. What are the main ways to increase the profit at the enterprise?
5. Indicators that characterize profitability of the enterprise.
6. The mechanism of profit distribution of tourism enterprises.

## **8. Individual consultative work**

Individual consultative work is carried out according to the schedule of the individual consultative work in the form of individual lessons, consultations, reviewing individual tasks, inspection and defence of tasks and so on.

The forms of the individual consultative work are:

consultations: individual (question – answer), group (dealing with typical examples/situations);  
individual and group consultations.

## **9. The teaching methods**

A teaching method comprises the principles and methods used for instruction. Commonly used teaching methods may include class participation, demonstration, recitation, memorization, or combinations of these. The choice of the teaching method or methods to be used depends largely on the information or skill that is being taught, and it may also be influenced by the aptitude and enthusiasm of the students.

In the process of teaching, for enhancing the educational and cognitive activity of students both active and interactive teaching technologies are used, including: lectures of problem nature, mini-lectures, work in small groups, seminars-discussions, brainstorming, a case method, presentation, familiarization (initial) games, a method of project work, computer simulation, the Delphi method, the method of scenarios, banks of visual support (Tables 9.1, 9.2).

The main objective of active and interactive teaching methods is to stimulate the efficiency of the educational process, which results in: highly motivated students; using the theoretical knowledge in practice; raising the consciousness of students; forming the ability to make independent decisions; forming the ability to make collective decisions; forming the ability for social integration; developing skills in conflict management; developing the ability to find compromises.

Table 9.1

**Distribution of forms and methods to enhance the process of studying by the themes of the academic discipline**

Theme	Practical application of the teaching technologies
<i>Theme 1.</i> Economic analysis as a science	A seminar-discussion and a problem lecture on "Determination of stages of formation of economic analysis in Ukraine"
<i>Theme 2.</i> Methods of economic analysis	A seminar-discussion and a problem lecture on "Using heuristic methods when analyzing the tourist enterprise"
<i>Theme 3.</i> Types of analysis and its information support	A mini-lecture on "The importance of management analysis for the enterprise". Presentation of results in small groups
<i>Theme 4.</i> Analysis of the production of goods, works and services	A mini-lecture, a seminar-discussion on "The specifics of the production of the tourist product". Presentation of results in small groups
<i>Theme 5.</i> Analysis of production costs, primary cost and sales of products	A mini-lecture on "Management of expenses of a tourist enterprise". A business game "Development of a tourism product". Presentation of results in small groups
<i>Theme 6.</i> Analysis of labor resources use and expenditures on labor	A problem lecture on "Organizational and legal problems of staff provision of tourism enterprises". A case "A motivational component to improve the quality of the use of personnel"
<i>Theme 7.</i> Analysis of material resources and the efficiency of using them	A problem lecture on "The impact of the efficient use of material resources in the performance of the enterprise"
<i>Theme 8.</i> Analysis of the enterprise financial condition	A mini-lecture on "Methods of rating estimation of the financial state of the company". A case "Activity of the enterprise under risk conditions"
<i>Theme 9.</i> Analysis of the enterprise financial performance	A problem lecture on "Non-financial indicators of the performance and social value of the activity of the enterprise"

**Lectures of problem nature** make one of the most important elements of problem-based techniques of teaching. Along with the consideration of the main lecture material, they include setting and review of a range of issues of controversial nature, which are relevant to the theory and practice.

**Mini-lectures** include presentation of the educational material in a short period of time and are characterized by a large capacity, complexity of logical theories, images, proofs and generalizations. They are usually held, as a part of a class study. Mini-lectures are of significantly short duration. Typically a mini-lecture lasts no more than 10 – 15 minutes. Mini-lectures are frequently used as a part of a theme.

**Seminars-discussions** involve an exchange of ideas and views of participants on a particular topic. Moreover they help to develop critical thinking, to shape attitudes and beliefs, develop the ability to formulate and express thoughts.

**Work in small groups** allows the teacher to structure practical seminars by form and content, creating opportunities for the participation of each student in the work, providing formation of personal qualities and experience of social cooperation.

**Brainstorming** is a group or individual creativity technique by which efforts are made to find a solution to a specific problem by gathering a list of ideas spontaneously contributed by its member(s).

**Presentations** are performances in front of an audience used to present certain advances, results of work of a group, a report on the performance of individual tasks, a project work.

Table 9.2

**Using techniques of enhancing the process of learning**

The theme of the discipline	Practical application of techniques	Techniques of enhancing the process of learning
1	2	3
<i>Theme 2.</i> Methods of economic analysis	<i>A seminar.</i> Subject: "Justification of the methods of economic analysis and their peculiarities"	Seminars-discussions and presentations
<i>Theme 4.</i> Analysis of the production of goods, works and services	<i>Task 4.</i> Accounting of charges on the production of a tourist enterprise	Work in small groups, brainstorming



Table 9.2 (the end)

1	2	3
<i>Topic 6.</i> Analysis of labor resources use and expenditures on labor	<i>A seminar.</i> Subject: "The role of universities in providing quality training for tourism businesses"	Seminars-discussions and presentations
<i>Topic 7.</i> Analysis of material resources and the efficiency of using them	<i>Task 7.</i> Problems of optimization of inventories of a tourist enterprise and effective management of them	Work in small groups, brainstorming
<i>Topic 9.</i> Analysis of the enterprise financial performance	<i>Task 9.</i> An informative model of analysis of financial results of activity of a tourist enterprise	Work in small groups, brainstorming, presentations

## 10. Methods of control

The system of evaluation of the competences (Table 2.1) takes into account the students' occupations, which according to the syllabus of the academic discipline include lectures, seminars, practical tasks and individual work. The evaluation of the competences is conducted on the accumulative 100-point system. According to Temporary Act "About the order of evaluation of students' academic performance on the accumulative point-rating system" of Simon Kuznets KhNUE, the methods of control include:

**monitoring** which is carried out during the semester at lectures, practicals) and is evaluated as a sum of the gained points (the maximum number is 60 points; the minimum number which allows a student to pass the exam is 35 points);

**module control** which is carried out taking into account the results of a particular monitoring and aims to give an integral mark of students' work after learning a part of the academic discipline;

**final/semester control** which is conducted in the form of a final exam, according to the schedule of the educational process.

*Monitoring* on the academic discipline can be conducted in the following ways:

- active work during lectures;
- active participation in practicals;
- active participation in discussions and presentations during seminars;
- presentation of an individual task;
- reviewing the essay on the given them;
- current control;

writing a control paper;  
an express quiz.

*Module control* in this academic discipline is carried out in the form of a colloquium. **A colloquium** is a form of control and evaluation of students' knowledge in the system of higher education. It is carried out in the form of a mini-exam initiated by the teacher.

*Final/semester control* is conducted in the form of a semester exam. Semester exams are a form of the final control of students' mastering the theoretical and practical material of the academic discipline.

### **The procedure of evaluation of students' knowledge**

Assessment of student's knowledge at seminars, practicals and in the individual work is made on a cumulative 100-point scale according to the following criteria:

- understanding of theory and methodology of the academic discipline;
- the level of understanding the factual data on the academic discipline;
- studying the recommended literature in which the important issues are considered;

- the ability to combine theory with practice in reviewing situations, solving problems, making decisions during the fulfillment of individual tasks, making presentations;

- the logic, the structure, the style of the presentations;
- arithmetic correctness of individual and group tasks.

The maximum possible score for a specific task is given according to the individual assignment of a student or answers. Lack of some kind of work decreases the number of points. In evaluating the individual tasks, attention is also paid to the quality, independence and timeliness of work, according to the schedule of the learning process. If any requirements are not met, the points are reduced.

### **Criteria for evaluation of extracurricular independent work**

The general criteria of the students' independent work are: the depth and strength of the knowledge, the level of critical thinking, the ability to present the results of learning, the ability to draw conclusions, the use of the categorical apparatus, skills and techniques in solving a practical problem, the ability to find necessary information, carry out its systematization and processing, self-presentation at practicals and seminars.

### **The procedure of the final control on the academic discipline**

The final control of knowledge and competences of students is based

on the semester exam. The examination card covers the syllabus of the academic discipline and involves the level of knowledge and the degree of competences of students (Table 2.1).

A student **can be attested** if the sum of points, obtained as a result of the final/semester control is equal to or is more than 60 points. The possible minimal number of points for the module during the semester is 35 and the minimal number of points obtained for an exam is 25 points. The result of the semester examination is evaluated in points (the maximal number is 40 points, the minimal number which is taken into account is 25 points). The final score on the academic discipline is calculated taking into account the points obtained during the exam, and those obtained during the module control.

### An example of the examination card

Форма № Н-5.05

Simon Kuznets Kharkiv National University of Economics

Educational qualification "Bachelor"

Training direction: "Tourism". Semester VI

The academic discipline "Analysis of Activity of Tourism Enterprises"

#### Examinational card No. 1

##### **Task 1 (stereotype).**

Describe the nature and structure of a tourism product.

##### **Task 2 (stereotype).**

Using Table 1, evaluate the profitability of tourism products. Calculate the influence of changes in factors on changes in profitability and make appropriate conclusions of the prospects for increasing the profitability.

Table 1

#### **The analysis of the profitability at the tourism enterprise**

Indexes	Plan	Fact	Deviation (+,-)
1. The volume of tourism products in the selling prices, ths UAH	1 853	2 331	
2. The cost of the tourist product, ths UAH	1 370	1 632	
3. Profitability, %			

### **Task 3 (stereotype).**

According to the data given below, make an analytical research and make an optimal decision for a tourist enterprise about the volume of production and sales.

The background: according to the production program, the company produces 1 250 units of goods, the price is 280 UAH. The cost per unit is determined by the following parameters:

- 1) variable direct costs of materials are 35 UAH, wages make 55 UAH;
- 2) overhead variable costs are 21 UAH;
- 3) overhead fixed costs are 100 ths UAH.

According to the results of the marketing research on the demand for certain types of products the company is proposed to cut the output by 15 % and is suggested a possibility of selling additional 150 items of this product for a lower price of 230 UAH.

It is necessary to make calculations using the tables and conclusions about the feasibility and develop measures that can be proposed by a marketing specialist.

### **Task 4 (diagnostic).**

According to Table 2, evaluate the economic efficiency of the resource use and expenditures for the previous reporting year and ways to improve and justify the use of the resources, UAH.

Table 2

#### **Evaluation of the economic efficiency of the resource use**

Indexes	Previous year	Fiscal year
The volume of sales of products (without VAT)	22 840	25 370
The average annual cost of the fixed assets	11 690	14 110
The normalized current assets	4 010	5 070
Gross production costs (cost) of sales	18 700	19 650
including labour costs	5 120	5 410

### **Task 5 (heuristic).**

Select and justify your opinion regarding the economic feasibility of taking certain administrative and technical measures for the development of the company, if according to various sources of information the income and expenses of increasing it will be:

1. The total cost increase: 17 000 UAH;  
the expected revenue: 25 000 UAH.
2. The total cost increase: 14 000 UAH;  
the expected revenue: 10 000 UAH.
3. The total cost increase: 15 000 UAH;  
the expected revenue: 21 000 UAH.
4. The total cost increase: 14 500 UAH;  
the expected revenue: 16 000 UAH.
5. The total cost increase: 13 000 UAH;  
the expected revenue: 11 000 UAH.

Approved at the sederunt of the Department of Tourism of S. Kuznets KhNUE

Record No. \_\_\_\_ dated \_\_\_\_\_ 2015.

Department Head \_\_\_\_\_ Examiner \_\_\_\_\_  
(signature) (signature)

**The total score for the exam** consists of the total points for the fulfillment of all the tasks that are approximated to the general number of points.

The algorithm of solving each task includes separate phases that differ in complexity, labor intensity and importance. Therefore, specific tasks and stages of solution are evaluated separately:

*For the first stereotypical task* 4 points are given if the student answered correctly.

3 points are given if the answer was incomplete or some mistakes were made.

The student receives 1 – 2 points, if there are significant mistakes: an incomplete and unreasonable response.

The student does not receive any points for the task, if he cannot build a logical answer and demonstrate his knowledge of the subject.

*For the second stereotypical task* the student receives:

6 points, if all the calculations were made, the right methods and tools were used for diagnosing the results of activity of enterprises, and a clear explanation of the received payments was presented.

The following components are evaluated:

correctness of calculations – 2 points (1 point if there were some mistakes in the calculations);

correctness of the algorithm construction – 2 points (1 point if there were some mistakes);

conclusion – 2 points (1 point if it wasn't completed).

The student does not receive any points for the tasks if he can't build logic solutions and conduct steps of accurate calculations.

*For the third stereotypical task* the student receives:

8 points, in the case all the calculations were made correctly, an essential explanation of all the actions was given, reasonable conclusions were drawn.

The following components are evaluated:

correctness of calculations – 4 points (3 points, if there were some mistakes in the calculations; 1 – 2 points, if some serious mistakes in the calculations were made);

correctness of the algorithm construction – 2 points (1 point, if there were some mistakes);

conclusion – 2 points (1 point if it wasn't completed).

The student does not receive any points for the tasks if he can't build logic solutions and conduct steps of accurate calculations.

*For the fourth diagnostic task* the student receives:

10 points, if all the calculations were made correctly using the methods and tools of diagnostics of the results of activity of enterprises, essential explanations of all the actions were made. The answers should be logical.

The following components are evaluated:

correctness of calculations – 4 points (3 points, if there were some mistakes in the calculations; 1 – 2 points, if some serious mistakes were made in the calculations);

correctness of the algorithm construction – 3 points (2 points, if there were some mistakes in the calculations; 1 point, if some serious mistakes in the calculations were made);

conclusion – 3 points.

The student does not get any points for the tasks if he can't suggest a logic solution and conduct steps of accurate calculations.

*For the fifth heuristic task* the student can receive 12 points, if during the fulfillment he uses generalized knowledge of the educational material and the results of researches in the field of analysis of tourism enterprises, in the case he can analyze, using the methods of diagnostics of enterprises, the state of the tourism market in Ukraine, provide examples from advanced

domestic and foreign experience, estimate the prospects for development in the proposed situation; if problems are solved with the use of a typical algorithm, and with a self-developed algorithm and then reasoned conclusions are drawn.

The following components are evaluated:

logical, argued and competent educational material – 4 points (2 – 3 points, if insignificant mistakes were made);

there are references to the research of scientists – 2 points (1 point, if insignificant mistakes were made);

availability of the analysis of the tourism business state in Ukraine – 3 points (1 – 2 points, if insignificant mistakes were made);

there are examples from advanced domestic and foreign experience – 2 points;

assessment of the prospect for development – 2 points.

## 11. Distribution of points that students get

The system of evaluation of the formed professional competences for full-time students is given in Table 11.1.

Table 11.1

### The system of evaluation of the formed professional competences

Professional competence	Educational week	Hours	Forms of education		Competence level			
					Forms of control	The maximum score		
<b>Module 1</b>								
<b>Fundamentals of economic analysis and economic activity</b>								
1	2	3	4	5	6	7	8	9
			Aud.	4	<b>Lecture</b>	<b>Theme 1. Economic analysis as a science</b>	Work during the lecture	1
		1 – 2	Aud.	4	<b>Practical training</b>	Learning the theoretical and methodological fundamentals of economic analysis; consolidation of knowledge concerning the structure and functional purposes of	Active participation in the performance of practical tasks and in discussions	3

Table 11.1 (continuation)

1	2	3	4	5	6	7	8	9									
Knowledge and skills in how to use the basic categories of economic analysis, the ability to apply methods of complex economic analysis, graphic methods and techniques of expert evaluation	The ability to establish the nature of interrelation and interdependence of the principles of economic analysis	—	—	—	—	economic analysis; identifying the nature of interrelation and interdependence of techniques and methods of economic analysis	concerning the formation and development of economic analysis in Ukraine	2									
							Reports on the topic										
							Checking the homework (report), solving practical tasks		2								
										Work during the lecture	1.5						
												Active participation in discussions of practical lessons and practical tasks	7.5				
	Preparation of reports on the topic	3															
	The ability to analyze and evaluate the necessity and feasibility of a method	3–5	—	Aud.	6	Lecture	Theme 2. Methods of economic analysis	Work during the lecture	1.5								
										Practical training	6	Solving practical tasks to determine the influence of factors on the production of tourism products, using a variety of methods of economic analysis. Seminar: "The need for groups of methods of economic analysis and their characteristics"	Active participation in discussions of practical lessons and practical tasks	7.5			
															Preparation of reports on the topic	3	
																	Checking the homework (oral report). Solving practical tasks
Search, selection and review of the educational and scientific literature on the subject; consolidation of knowledge about the logical methods of economic analysis and methods of complex economic assessment; identifying characteristics of graphic techniques and methods of peer review																	
	Preparation for the lessons	6	IWS	6	Preparation for the lessons	3											
Lecture							6	Aud.	6	Theme 3. Types of analysis and its information support	Work during the lecture	1.5					
	Practical training	6	Aud.	6	Classification of economic analysis, the use of spatial and temporal types of economic analysis. Solving practical tasks on management and financial analysis based on the the information base of economic analysis	Active participation in discussions of practical lessons and practical tasks							6.5				
Preparation of reports on the topic							2										
								A written control work	The current control work	5							



Table 11.1 (continuation)

1	2	3	4	5	6	7	8	9
			IWS	6	Preparation for the lessons	Search, selection and review of the educational, methodological and scientific literature on the subject; mastering the fundamental regularities, solving practical problems	Checking the homework (oral report). Solving practical tasks	2
<b>Module 2</b>								
<b>Analysis of economic activity of an enterprise</b>								
The knowledge and skills concerning the analysis of using labor and material resources	The ability to analyze the features of the production of a tourism product	9 – 11	Aud.	6	Lecture	<b>Theme 4. Analysis of the production of goods, works and services</b>	Work during the lecture	1.5
			Aud.	6	Practical training	Search, selection and review of the educational, methodological and scientific literature for determining the tasks	Active participation in discussions	4.5
							Preparation of reports on the topic	3
							Verification of the results of writing an essay	4
			IWS	6	Preparation for the lessons	Search, selection and review of the educational, methodological and scientific literature on the subject; consolidation of knowledge about the stages of analysis, works and services at an enterprise.	Checking the homework (report). Solving practical tasks	3
			The ability to use methods of determining the amount of fixed and variable production costs of a tourism product	12 – 14	Aud.	6	Lecture	<b>Theme 5. Analysis of production costs, primary cost and sales of products</b>
	6	Practical training				Solving practical tasks related to determination of charges on the production, prime prices and realization of a tourist product	Active participation in discussions of practical lessons and practical tasks	4.5
							Preparation of reports on the topic	3
					Verification of the results of writing an essay		4	
	IWS	6			Preparation for the lessons	Search, selection and review of the educational, methodological and scientific literature on the subject; mastering the methods for determining the amount of fixed and variable costs; analysis of the total cost of production; analysis of the production costs, the calculation of cost and trade expenses of the tourism product.	Checking the homework (an oral report). Solving practical tasks	3

Table 11.1 (continuation)

1	2	3	4	5	6	7	8	9
						An essay on the theme "The difference between the extra charge of prime price of industrial and tourist enterprises"		
The ability to realize the need for constant observation of using human resources, gaining the ability to assess their effectiveness	15 – 17	Aud.	6	<b>Lecture</b>	<b>Theme 6. Analysis of labor resources use and expenditures on labor</b>	Work during the lecture	1.5	
			6	<b>Practical training</b>	Solving practical tasks concerning the use of human resources and labor costs, providing an enterprise with workforce, analysis of the stock and wages, analysis of the labor productivity	Active participation in discussions of practical lessons and practical tasks	6.5	
						Preparation for reports on the topic	2	
					A colloquium on the content module	A colloquium on the content module	16	
		IWS	6	<b>Preparation for the lessons</b>	Search, selection and review of the educational, methodological and scientific literature on the subject; understanding the principles of using labor resources and labor costs	Checking the homework. Solving practical tasks	2	
<b>Session</b>	20 – 22	Aud.	2	<b>Test</b>	Fullfilment of tasks	<b>Final control</b>		
IWS	4	<b>Preparations for the test</b>	Learning of the content module					
<b>The total number of hours</b>			<b>108</b>			<b>The total maximal number of points</b>		<b>100</b>
							Including:	
							the current control	<b>100</b>
							the final control	
<b>Module 3</b>								
<b>Analysis of financial activity of an enterprise</b>								
The ability to realize the need for constant observation of using material resources, gaining the ability to assess their effectiveness	23 – 26	Aud.	8	<b>Lecture</b>	<b>Theme 7. Analysis of material resources and the efficiency of using them</b>	Work during the lecture	2	
			8	<b>Practical training</b>	Solving practical tasks according the use of material resources, providing an enterprise with material, and analyzing the effective use of them	Active participation in discussions of practical lessons and practical tasks	6	
						Preparation of reports on the topic	3	
					A written control work	The current control work	4	
		IWS	6	<b>Preparation for the lessons</b>	Search, selection and review of the educational and scientific literature on the subject; understanding the principles of using material resources. Performing an essay. An IRP	Checking the homework (a report). Solving practical tasks	3	

Table 11.1 (the end)

1	2	3	4	5	6	7	8	9
Knowledge, ability and skills in the organization of financial analysis and use of financial resources	The ability to plan and organize the phased financial analysis with subsequent detection of an enterprise profitability	27 – 30	Aud.	8	Lecture	<b>Theme 8. Analysis of the enterprise financial condition</b>	Work during the lecture	2
				8	Practical training	Solving practical tasks concerning the analysis of financial stability, liquidity and solvency of the enterprise	Active participation in discussions of practical lessons and practical tasks	6
						A written control work	Preparation of reports on the topic	3
			IWS	6	Preparation for the lessons	Search, selection and review of the educational, methodological and scientific literature concerning the subject; mastering the nature of assets, financial stability of an enterprise, analysis of liquidity and solvency of the enterprise. An IRP	The current control work	4
						Checking the homework (a report). Solving practical tasks	3	
		31 – 34	Aud.	8	Lecture	<b>Theme 9. Analysis of the enterprise financial performance</b>	Work during the lecture	2
				8	Practical training	Solving practical tasks concerning the analysis of the profitability of businesses, the structure and dynamics of profit and for increasing profits	Active participation in discussions of practical lessons and practical tasks	4
						An IRP	Preparation of reports on the topic	2
			IWS	6	Preparation for the lessons	Search, selection and review of the educational and scientific literature on the subject. An IRP	Presentation of the IRP	14
						Checking the homework (a report). Solving practical tasks	2	
Session	36 – 37	Aud.	1	Consultation	Solve practical tasks on different themes which are included in the final control	Final control	40	
			4	Exam	Implementation of tasks in the examination card			
		IWS	1	Preparation for the examination	Content modules material			
<b>The total number of hours</b>				<b>72</b>	<b>The total maximal number of points on the academic discipline</b>			<b>100</b>
							Including:	
							the current control	<b>60</b>
							the final control	<b>40</b>

Distribution of points according to the modules is presented in Table 11.2.

Table 11.2

**Distribution of points according to the forms and methods of studying**

Themes of the modules		Lectures	Practicals	Work during practicals	Report	Individual test	Essay	Written control work	Presentation	Colloquim	Total
Content module 1	Theme 1. Economic analysis as a science	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
	Theme 2. Methods of economic analysis	0.5	0.5	2	1	1					5
		0.5	0.5	2	1	1					5
		0.5	0.5	2	1	1					5
	Theme 3. Types of analysis and its information support	0.5	0.5	2	1	1					5
0.5		0.5	1				5			7	
0.5		0.5	2	1	1					5	
Content module 2	Theme 4. Analysis of the production of goods, works and services	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1	4				8
		0.5	0.5	1	1	1					4
	Theme 5. Analysis of production costs, primary cost and sales of products	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1	4				8
		0.5	0.5	1	1	1					4
	Theme 6. Analysis of labor resources use and expenditures on labor	0.5	0.5	2	1	1					5
		0.5	0.5	2	1	1					5
		0.5	0.5	1						16	18
<b>Total for semester 1</b>		<b>8.5</b>	<b>8.5</b>	<b>24</b>	<b>15</b>	<b>15</b>	<b>8</b>	<b>5.0</b>		<b>16</b>	<b>100</b>
Content module 3	Theme 7. Analysis of material resources and the efficiency of using them	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
		0.5	0.5	1				4			6
	Theme 8. Analysis of the enterprise financial condition	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
		0.5	0.5	1				4			6
	Theme 9. Analysis of the enterprise financial performance	0.5	0.5	1	1	1					4
		0.5	0.5	1	1	1					4
		0.5	0.5						7		8
		0.5	0.5						7		8
Control										40	40
<b>Total for semester 2</b>		<b>6</b>	<b>6</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>8.0</b>	<b>14</b>	<b>40</b>	<b>100</b>

The maximum number of points that can be accumulated by a student during a week according to the forms and the methods of studying is presented in Table 11.3.

Table 11.3

**The maximum number of points during a week**

Themes of the modules		Week	Lectures	Practicals	Work during practicals	Report	Individual test	Essay	Written control work	Presentation	Colloquim	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	
<b>Module 1</b>	<b>Theme 1</b>	<b>1</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>2</b>	0.5	0.5	1	1	1					<b>4</b>	
	<b>Theme 2</b>	<b>3</b>	0.5	0.5	2	1	1						<b>5</b>
		<b>4</b>	0.5	0.5	2	1	1						<b>5</b>
		<b>5</b>	0.5	0.5	2	1	1						<b>5</b>
	<b>Theme 3</b>	<b>6</b>	0.5	0.5	2	1	1						<b>5</b>
		<b>7</b>	0.5	0.5	1				5				<b>7</b>
		<b>8</b>	0.5	0.5	2	1	1						<b>5</b>
<b>Module 2</b>	<b>Theme 4</b>	<b>9</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>10</b>	0.5	0.5	1	1	1	4				<b>8</b>	
		<b>11</b>	0.5	0.5	1	1	1					<b>4</b>	
	<b>Theme 5</b>	<b>12</b>	0.5	0.5	1	1	1						<b>4</b>
		<b>13</b>	0.5	0.5	1	1	1	4					<b>8</b>
		<b>14</b>	0.5	0.5	1	1	1						<b>4</b>
	<b>Theme 6</b>	<b>15</b>	0.5	0.5	2	1	1						<b>5</b>
		<b>16</b>	0.5	0.5	2	1	1						<b>5</b>
<b>17</b>		0.5	0.5	1						16		<b>18</b>	
<b>Total for semester 1</b>			<b>8.5</b>	<b>8.5</b>	<b>24</b>	<b>15</b>	<b>15</b>	<b>8</b>	<b>5.0</b>		<b>16</b>	<b>100</b>	
<b>Module 3</b>	<b>Theme 7</b>	<b>23</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>24</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>25</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>26</b>	0.5	0.5	1				4			<b>6</b>	
	<b>Theme 8</b>	<b>27</b>	0.5	0.5	1	1	1						<b>4</b>
		<b>28</b>	0.5	0.5	1	1	1						<b>4</b>
		<b>29</b>	0.5	0.5	1	1	1						<b>4</b>
		<b>30</b>	0.5	0.5	1				4				<b>6</b>

Table 11.3 (the end)

1	2	3	4	5	6	7	8	9	10	11	12	13	
	<b>Theme 9</b>	<b>31</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>32</b>	0.5	0.5	1	1	1					<b>4</b>	
		<b>33</b>	0.5	0.5							7		<b>8</b>
		<b>34</b>	0.5	0.5							7		<b>8</b>
	<b>Control</b>	<b>36 – 3</b>									40	<b>40</b>	
<b>Total for semester 2</b>			<b>6</b>	<b>6</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>8.0</b>	<b>14</b>	<b>40</b>	<b>100</b>	

The total points on the academic discipline are calculated according to the Provisional Regulations (Table 11.4).

Ratings according to this scale are entered into the Register of Students' Academic Performance, individual students' curriculum and other academic documents.

Table 11.4

### Evaluahon scale: national and and ECTS

Total points for all types of educational activity	ECTS rating	Assessment according to the national scale	
		For the exam, yearly project (work), practicals	Result
90 – 100	A	excellent	passed
82 – 89	B	good	
74 – 81	C		
64 – 73	D	satisfactory	
60 – 63	E		
35 – 59	FX	unsatisfactory	not passed
1 – 34	F		

## 12. Recommended reading

### 12.1. Main

1. Бердникова Т. Б. Анализ и диагностика финансово-хозяйственной деятельности предприятия : учеб. пособ. / Т. Б. Бердникова. – М. : ИНФРА-М, 2007. – 215 с.
2. Гинзбург А. И. Экономический анализ / А. И. Гинзбург. – СПб. : Питер, 2004. – 480 с.
3. Горбылева З. М. Экономика туризма : учеб. пособ. / З. М. Горбылева. – Мн. : БГЭУ, 2004. – 478 с.
4. Дєєва Н. М. Фінансовий аналіз / Н. М. Дєєва. – К. : Центр учбової літератури, 2007. – 326 с.
5. Дядечко Л. П. Економіка туристичного бізнесу : навч. посіб. / Л. П. Дядечко. – Донецьк : Дондуєт, 2006. – 224 с.
6. Козырева Т. В. Учет издержек в туризме : учеб. пособ. / Т. В. Козырева. – М. : Финансы и статистика, 2000. – 224 с.
7. Любушин Н. П. Анализ финансово-экономической деятельности предприятия / Н. П. Любушин. – М. : ЮНИТИ-ДАНА, 2002. – 471 с.
8. Мних Є. В. Економічний аналіз : підручник / Є. В. Мних. – Київ : Центр навчальної літератури, 2003. – 412 с.
9. Савицкая Г. В. Анализ хозяйственной деятельности предприятия : учеб. пособ. / Г. В. Савицкая. – 7-е изд., испр. – Мн. : Новое знание, 2002. – 704 с.
10. Соболева Е. А. Финансово-экономический анализ деятельности турфирмы : учеб. пособ. / Е. А. Соболева, И. И. Соболев. – 2-е изд., перераб. и доп. – М. : Финансы и статистика, 2006. – 112 с.
11. Яковлев Г. А. Экономика и статистика туризма : учеб. пособ. / Г. А. Яковлев. 2-е изд., перераб. и доп. – М. : Издательство РДП, 2004. – 376с.

### 12.2. Additional

12. Здоров А. Б. Экономика туризма : учебник / А. Б. Здоров. – М. : Финансы и статистика, 2004. – 272 с.

13. Канке Л. А. Анализ финансово-хозяйственной деятельности предприятия : учеб. пособ. / Л. А. Канке, И. П. Кошечкина. – 2-е изд., испр. и доп. – М. : ИД "ФОРУМ"; ИНФРА-М, 2007. – 288 с.

14. Мармуль Л. О. Організаційно-економічний механізм функціонування туристично-рекреаційних підприємств : монографія / Л. О. Мармуль, О. А. Сарапіна. – К. : ННЦІАЕ, 2006. – 182 с.

15. Чернышева Ю. Анализ финансово-хозяйственной деятельности предприятия / Ю. Чернышева. – М.; Ростов н/Д : МарТ, 2003. – 300 с.

16. Экономический анализ и диагностика состояния современного предприятия : учеб. пособ. / Т. Д. Костенко, Е. А. Подгора, В. С. Рыжиков и др. – Краматорск : ДГМА, 2005. – 291 с.

### **12.3. Information resources**

17. ЛигаЗакон [Електронний ресурс]. – Режим доступу : // [www.liga.net](http://www.liga.net).

18. Сервер Верховной Рады Украины [Електронний ресурс]. – Режим доступу : // [www.rada.gov.ua](http://www.rada.gov.ua).

19. Туристическая библиотека [Електронний ресурс]. – Режим доступу : // [www.tourlib.columb.net.ua](http://www.tourlib.columb.net.ua).

20. Украинское право [Електронний ресурс]. – Режим доступу : // [www.ukrpravo.com.ua](http://www.ukrpravo.com.ua).

### **12.4. Methodical support**

21. Кравцова А. В. Анализ діяльності підприємств туристичної галузі : опорний конспект [Електронний ресурс] / А. В. Кравцова. – Режим доступу : <http://www.ikt.hneu.edu.ua/course/view.php?id=586>.

22. Кравцова А. В. Практичні завдання з навчальної дисципліни "Аналіз діяльності підприємств туристичної галузі" [Електронний ресурс] / А. В. Кравцова. – Режим доступу : <http://www.ikt.hneu.edu.ua/course/view.php?id=586>.

23. Кравцова А. В. Тестові завдання з навчальної дисципліни "Аналіз діяльності підприємств туристичної галузі" [Електронний ресурс] / А. В. Кравцова. – Режим доступу : <http://www.ikt.hneu.edu.ua/course/view.php?id=586>.



24. Кравцова А. В. Контрольні завдання з навчальної дисципліни "Аналіз діяльності підприємств туристичної галузі" [Електронний ресурс] / А. В. Кравцова. – Режим доступу : <http://www.ikt.hneu.edu.ua/course/view.php?id=586>.

# Contents

Introduction.....	3
1. Description of the academic discipline.....	4
2. The purpose and tasks of the academic discipline.....	5
3. The syllabus of the academic discipline.....	10
4. The structure of the academic discipline.....	14
5. Themes and plans for seminars.....	15
6. Themes for practicals.....	16
6.1. Examples of typical practical tasks by themes.....	18
7. Individual work.....	22
7.1. An individual research project.....	24
7.2. Control questions for self-diagnosis.....	28
8. Individual consultative work.....	30
9. The teaching methods.....	30
10. Methods of control.....	33
11. Distribution of points that students get.....	39
12. Recommended reading.....	47
12.1. Main.....	47
12.2. Additional.....	47
12.3. Information resources.....	48
12.4. Methodical support.....	48

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**Syllabus**  
**of the academic discipline**  
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