

**PJSC “Higher Educational Institution
“INTERREGIONAL ACADEMY OF PERSONNEL MANAGEMENT”**



SYLLABUS
of the academic discipline

ECONOMICS OF THE ENTERPRISE

Level of higher education:	first (bachelor's) level
Field of knowledge:	D Business, Administration and Law
Specialty:	D3 Management
Study program:	Management

General information about the academic discipline

Name of the academic discipline	Economics of the enterprise
Code and name of the specialty	D3 Management
Level of higher education	First (bachelor's) level
Discipline status	Compulsory
Number of credits and hours	4 credits/120 hours Lectures: 20 hours Seminars/practical classes: 36 hours Students' independent work: 64 hours
Terms of study of the discipline	4 semester
Language of instruction	Ukrainian
Final control type	Exam

General information about the instructor. Contact information.

Full name of the instructor	Liubov Liutfalieva
Academic degree	-
Position	Lecturer of the Department of Economics and Management
Areas of scientific research	Enterprise performance management, innovation and marketing management, business process optimization in retail (category management), as well as issues of sustainable development and economic security of business.
Links to the registers of identifiers for scientists	ORCID: https://orcid.org/0000-0003-3892-3823
Contact information	
E-mail:	menedzmentuk@gmail.com
Department phone	+380677445957
Instructor's portfolio on the website	https://izmail.maup.com.ua/assets/files/lyutfalieva-porfolio-a.pdf

Discipline's description.

Academic discipline "Economics of the enterprise" is a fundamental academic

discipline that provides higher-education students with a systemic understanding of the regularities governing the functioning of an enterprise as the primary unit of the national economy. It is a science concerned with production efficiency, as well as the ways and methods of achieving optimal results through the rational use of all types of resources and the minimization of costs. The course comprehensively examines the tools that ensure the implementation of economic laws and principles of management at the level of a specific enterprise.

Mastering the discipline is aimed at preparing highly qualified, creative, and competitive specialists capable of acting effectively in a dynamic market environment marked by economic instability and global challenges. The course develops a system of knowledge and skills for analyzing, evaluating, planning, and managing the production and economic activities of an enterprise, as well as for making well-founded managerial decisions to improve its efficiency, profitability, and innovative development.

The subject of the discipline includes the processes, methods, and regularities of enterprise management; the formation and use of production potential; the interaction of material, labor, and financial resources; and the organization and evaluation of the efficiency of economic, financial, and investment activity.

The aim of the discipline is to develop students' modern economic thinking, to ensure mastery of the basic concepts and categories characterizing an enterprise's economic and financial activity, to foster an understanding of its structure and interconnections, and to build a knowledge system of indicators reflecting its performance results.

The objectives of the discipline:

1. Examining the enterprise as an independent business entity, identifying its main areas of activity and functioning in a market environment;
2. Mastering methodological frameworks and methods for enterprise planning, forming production programs, and determining production and sales volumes;
3. Defining an enterprise's production capacity, its structure, and the factors influencing its effective use;
4. Studying the composition and structure of the enterprise's resource potential, as well as ways of its rational formation, reproduction, and effective utilization;
5. Examining theoretical and methodological foundations for forming and using labor resources, systems of material incentives for personnel, and methods for evaluating labor productivity;
6. Analysing key approaches to managing an enterprise's property resources, planning their movement and renewal, and optimizing the structure of assets;
7. Determining the procedure for forming, distributing, and using the financial resources of an enterprise, as well as identifying their sources;
8. Building an effective mechanism for forming economic results, evaluating production efficiency, profitability, and return on assets;
9. Identifying directions for the strategic development of the enterprise,

preventing crisis phenomena, avoiding bankruptcy, and ensuring its economic security.

Prerequisites for the discipline:

Successful learning requires basic knowledge of the following courses: Economic Theory; Micro- and Macroeconomics; Digital Technologies in Management; Statistics; and Organization Theory. These courses form the theoretical and methodological foundation necessary for understanding economic processes, developing analytical thinking, and working with quantitative indicators.

Post-requisites for the discipline:

The knowledge, skills, and practical competencies acquired while studying Enterprise Economics provide the foundation for further advanced and specialized courses, including: Fundamentals of Entrepreneurial Activity; Accounting and Auditing; Strategic Enterprise Management; Logistics Management; and other disciplines aimed at developing professional competencies in management, finance, and entrepreneurship.

The discipline “Economics of the enterprise” serves as the theoretical and methodological basis for training modern managers and economists. It cultivates analytical skills, the ability to assess an enterprise’s economic condition, and the capacity to make well-founded managerial decisions in real business environments, promoting the development of strategic thinking and adaptability to the challenges of a market economy.

Program competences

General competences	GC3. Ability for abstract thinking, analysis, and synthesis .
Special competences	SC1. Ability to identify and describe the characteristics of an organization. SC2. Ability to analyze the performance results of an organization and compare them with the influencing factors of the external and internal environment. SC4. Ability to identify the functional areas of an organization and the interconnections between them . SC17. Ability to independently identify economic problems and propose ways to solve them for analysis, forecasting, planning and optimization in management .
Indented Learning outcomes	ILO6. Demonstrate skills in searching for, collecting, and analyzing information, and calculating indicators to justify managerial decisions . ILO12. Evaluate the legal, social, and economic implications of an organization’s operations . ILO18. Demonstrate skills in analyzing the effectiveness of

	management of operational, marketing, foreign economic activity of the enterprise, justify the directions of its future development for the preparation and presentation of analytical reports.
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Content of the academic discipline

№	Topics	Number of hours, of which :			Teaching methods /assessment methods
		Lec ture s	Sem inar s	Inde pen dent wor k	
4 th semester Content Module 1. Theoretical and Methodological Foundations of Enterprise Activity					Teaching methods: • lecture classes (explanation of theoretical material, discussion of key concepts); • practical exercises (situational problem solving, case analysis, discussions); • individual and group work on projects; • independent processing of literature, electronic sources, calculation tasks; • teacher consultations, interactive teaching methods (business games, trainings, presentations). Evaluation methods: oral control (oral survey, evaluation of participation in discussions, other interactive learning methods); written control (control, independent works, essays); test control (closed tests: test alternative, test compliance); method of self-control and self-assessment; assessment of case tasks.
Topic 1	The essence, goals and functions of the enterprise in a market economy	2	2	6	
Topic 2	Organizational and legal forms of enterprises and features of their functioning	2	4	6	
Topic 3	Production program of the enterprise and determination of production capacity	1	2	4	
Topic 4.	Resource potential of the enterprise and its effective use	1	4	4	
Topic 5	Labor resources of the enterprise and labor productivity	1	2	4	
Topic 6	Property resources of the enterprise: composition, evaluation, efficiency of use	2	4	4	
Topic 7	Innovative activity and development of the enterprise	1	2	4	
Content module 2. Economic results and efficiency of the enterprise					
Topic 8	Enterprise costs and production costs	2	2	4	
Topic 9	Pricing at the enterprise	2	2	4	

Topic 10	Income, profit and profitability of the enterprise	1	4	4	
Topic 11	Financial resources of the enterprise and sources of their formation	2	2	4	
Topic 12	Investment activity of the enterprise	1	2	6	
Topic 13	Economic efficiency of the enterprise	1	2	6	
Topic 14	Development and economic security of the enterprise	1	2	4	
Module Assessment Task					
Total :		20	36	64	
Final assessment: exam					

Technical equipment and/or software – official website of IAPM:

<http://IAPM.com.ua> The educational process involves the use of classrooms, a library, a multimedia projector, and a computer for conducting lectures and seminars with presentation elements. Studying individual topics and completing practical tasks requires access to internet resources, which is provided through a free Wi-Fi network.

Forms and methods of assessment.

Assessment of students' academic performance is divided into ongoing and final (semester) assessment.

Ongoing assessment is conducted during practical (seminar) classes and is aimed at systematically checking the understanding and assimilation of theoretical material, as well as the ability to apply theoretical knowledge when completing practical tasks. The possibilities of ongoing assessment are extensive: it can support learning motivation, stimulate educational and cognitive activity, enable a differentiated approach to teaching, and ensure individualization of the learning process.

Forms of student participation in the educational process subject to ongoing assessment include:

- oral reports;
- comments and questions to the speaker;
- consistent performance in seminar classes and active participation in discussions;
- participation in debates and interactive learning activities;
- analysis of legislation and academic literature;
- written assignments (tests, quizzes, creative tasks, essays, etc.);
- preparation of theses and summaries of academic or scientific texts;
- independent study of course topics.

Methods of ongoing assessment include: oral assessment (interview, discussion, report, presentation, etc.); written assessment (tests, essays, written presentations on assigned topics, etc.); combined assessment; presentation of independent work; observation as a method of assessment; testing; analysis of problem situations.

Grading system and requirements.
Table of distribution of points received by students

	Ongoing knowledge assessment														Module assessment task	Exam	Total points
Topics	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6	Topic 7	Topic 8	Topic 9	Topic 10	Topic 11	Topic 12	Topic 13	Topic 14	20	40	100
Work in a seminar class	2	2	2	2	2	2	2	2	2	2	2	2	1	1			
Independent work	1	1	1	1	1	1	1	1	1	1	1	1	1	1			

The table contains information about the maximum points for each type of assignment.

When assessing the mastery of each topic within ongoing educational activities, students receive marks in accordance with the approved assessment criteria for the respective discipline.

The criteria for evaluating learning outcomes and the distribution of points are regulated by the Regulations on the Assessment of Students' Academic Achievements at PJSC "HEI IAPM".

Modular assessment. Modular assessment in the discipline "Economics of the enterprise" is conducted in written form as testing using closed-type test items, including alternative and matching formats.

Criteria for evaluating the modular test in the academic discipline "Economics of the enterprise":

When evaluating the modular test, the volume and correctness of the completed tasks are taken into account:

- the grade "excellent" (A) is given for the correct completion of all tasks (or more than 90% of all tasks);
- the grade "good" (B) is given for the completion of 80% of all tasks;
- the grade "good" (C) is given for the completion of 70% of all tasks;
- the grade "satisfactory" (D) is given if 60% of the proposed tasks are completed correctly;
- the grade "satisfactory" (E) is given if more than 50% of the proposed tasks are completed correctly;
- the grade "unsatisfactory" (FX) is given if less than 50% of the tasks are completed.

Absence from the modular test work - 0 points.

The above grades are transformed into rating points as follows:

- "A" - 18-20 points;
- "B" - 16-17 points;
- "C" - 14-15 points;
- "D" - 12-13 points.
- "E" - 10-11 points;
- "FX" - less than 10 points.

The final semester assessment in the academic discipline “Economics of the enterprise” is a mandatory form of evaluating student learning outcomes. It is conducted within the period established by the academic schedule and covers the volume of material defined in the course syllabus.

The final assessment is administered in the form of an exam. A student is admitted to the exam only if all required coursework specified in the syllabus has been completed.

The final (semester) grade for a discipline assessed by examination consists of two components: the results of ongoing assessment and the exam grade.

The maximum number of points for ongoing assessment is 60, and the maximum for the exam is 40.

The minimum number of points required to pass the exam is 25.

The grade for ongoing assessment is formed as the sum of rating points earned by the student during seminar/practical classes and any incentive (bonus) points, if applicable.

After evaluating a student’s exam responses, the instructor adds the exam score to the points earned for ongoing assessment to determine the final grade for the course.

Scale for the assessment of exam tasks

Scale	Total points	Criteria
Excellent level	30–40	The task is completed with high quality; the student has achieved the maximum score in the assessment of theoretical knowledge.

Good level	20–29	The task is completed with high quality and a sufficiently high proportion of correct answers.
Satisfactory level	10–19	The task is completed with an average number of correct answers; the student has demonstrated theoretical knowledge with significant errors.
Unsatisfactory level	0–9	The task is not completed; the student has demonstrated theoretical knowledge with major errors.

Assessment of additional (individual) types of educational activities.

Additional (individual) types of educational activity include student participation in scientific conferences, research societies and problem groups, preparation of publications, and other activities beyond the tasks defined in the syllabus of the academic discipline.

By decision of the department, students who engage in research work or complete certain types of additional (individual) educational activities may receive incentive (bonus) points for a specific educational component.

Incentive points are not mandatory and are not included in the standard point distribution table or the main assessment scale.

A single event may serve as the basis for awarding incentive points for only one educational component – the one to which it is most relevant.

Assessment of independent work

The total number of points earned by a student for completing independent work is one of the components of academic performance in the discipline. Independent work for each topic, in accordance with the course program, is evaluated within the range of 0 to 1 points using standardized and generalized knowledge assessment criteria.

Scale for evaluating the performance of independent work (individual tasks)

The maximum possible assessment of independent work (individual tasks)	Execution level			
	Excellent	Good	Satisfactory	Unsatisfactory
1	1	0,75	0,5	0

Forms of assessment include: ongoing assessment of practical work; ongoing assessment of knowledge acquisition based on oral responses, reports, presentations, and other forms of participation during practical (seminar) classes; individual or group projects requiring the development of practical skills and competencies (optional format); solving situational tasks; preparation of summaries on independently studied topics; testing or written examinations; preparation of draft articles, conference abstracts, and other publications; other forms that ensure comprehensive assimilation of the study program and contribute to the gradual

development of skills for effective independent professional (practical, scientific, and theoretical) activity at a high level.

To assess the learning outcomes of a student during the semester, a 100-point, national and ECTS assessment scale is used

Summary assessment scale: national and ECTS

Total points for all types of learning activities	ECTS assessment	National scale assessment for exam, course project (work), internship	
		National scale assessment for exam, course project (work), internship	For pass/fail (credit)
90 – 100	A	excellent	pass
82 – 89	B	good	
75 – 81	C		
68 – 74	D	satisfactory	
60 – 67	E		
35 – 59	FX	unsatisfactory with the possibility of retaking	fail unsatisfactory with the possibility of retaking
0 – 34	F	unsatisfactory with mandatory re-study of the discipline	fail unsatisfactory with mandatory re-study of the discipline

Discipline's Policy:

- regularly attend lectures and practical classes;
- work systematically and actively in lectures and practical classes;
- catch-up on missed classes;
- perform the tasks required by the syllabus in full and with appropriate quality;
- perform control and other independent work;
- adhere to the norms of academic behaviour and ethics.

The academic discipline “Economics of the enterprise” requires adherence to the principles of ethics and academic integrity, with particular emphasis on preventing plagiarism in all its forms. All written assignments, reports, essays, abstracts, and presentations must be original, authored by the student, and not overloaded with quotations, which must be accompanied by references to primary sources. Violations of academic integrity include academic plagiarism,

self-plagiarism, fabrication, falsification, copying, deception, bribery, and biased evaluation.

Student assessment is based on participation and activity in seminar/practical classes, completion of independent work tasks, and performance of assignments aimed at developing practical skills and competencies. Additional (bonus) points may be awarded for activities such as participation in round-table discussions, scientific conferences, or student research competitions.

Methodological support of the academic discipline

Teaching and methodological support for the discipline includes lecture notes, methodological guidelines for conducting practical (seminar) classes, and methodological recommendations for students' independent work in the academic discipline "Economics of the enterprise".

Recommended sources of information:

Basic literature:

1. Constitution of Ukraine dated 06/28/1996 № 254k/96 (edition dated 01.01.2020). Verkhovna Rada of Ukraine. URL: <https://zakon.rada.gov.ua>
2. Tax Code of Ukraine dated 02.12.2010 № 2755-VI (edition dated 16.02.2019). URL: <https://zakon.rada.gov.ua>
3. Law of Ukraine «On limited and additional liability companies» (edition dated 07/16/2020). Information of the Verkhovna Rada of Ukraine. URL: <https://www.rada.gov.ua>
4. Volynets I. G., Gromko L. S., Zahoruyko V. L. and others. Enterprise economics [Electronic resource]: textbook. – Lutsk: Vezha-Druk, 2021. – 768 p.
5. Kovalska L. L., Kryvovyazyuk I. V. (ed.). Enterprise economics: textbook. – Kyiv: Publishing house «Condor», 2020. – 620 p.
6. Zakharchenko V. AND. Enterprise economy. Workshop. – Kyiv: Center for Educational Literature, 2019. – 144 p.

Additional literature:

1. **Zamlynskyi V.A., Tsimoshinska O.V., Neskhodovskyi I.S., Furkalenko A.L., Shishov S.A.. Prospects for the transition to a circular economy in Ukraine in the context of European integration processes:/Series «Economic Sciences», Issue 3(107) 2024 – p. 40-49.**
2. **Romanchenko N. V., Kozhemyakina T. V., Pichyk K. IN. Enterprise economics: education. manual. – Kyiv: NaUKMA, 2018. – 304 p.**
3. **Posokhov I. M., Dyuzhev V. G., Suslikov S. V., Timofeeva K. O. Enterprise economics: education. manual. – Kharkiv: NTU “KhPI”, 2016. – 380 p.**
4. **Bandurka O. M., Kovalev E. V., Sadikov M. A., Makovoz O. S. Enterprise economics: a study guide. – Kharkiv: KhNUVS, 2017. – 192 p.**
5. **Lysak O. I., Andreeva L. O., Boltyanska L. O. Enterprise economics: education. manual. – Melitopol: Lux, 2020. – 272 p.**
6. **Krasnokutska N. S. Enterprise potential: formation and evaluation:**

- education. manual. – Kyiv: Center for Educational Literature, 2019. – 352 p.
7. Krush P. V., Kolpachenko N. M., Saichuk Yu. A., Avetisyan V. K. Enterprise economics: education. manual. – Kharkiv: Disa plus, 2019. – 277 p. URL: https://repo.btu.kharkov.ua/bitstream/123456789/12342/1/NP_Ekonomika_pidpryye_mstva_19.pdf
 8. Kulishov V. IN. Enterprise economics: theory and practice: education. manual 2nd ed. – Lviv: Magnolia, 2016. – 205 p.
 9. Yarkina N. Enterprise economics: education. manual. – Kyiv: Lira-K, 2015. – 498 p.
 10. Samuelson P., Nordhaus W. Economics. 19th Edition. – McGraw-Hill Education, 2010. – 900 p.
 11. Mankiw N. G. Principles of Economics. 9th Edition. – Cengage Learning, 2021. – 880 p.
 12. Horngren C., Sundem G., Stratton W. Introduction to Management Accounting. 16th Edition. – Pearson, 2020. – 784 p.

Information resources:

1. Verkhovna Rada of Ukraine. URL: <http://www.rada.gov.ua>
2. Cabinet of Ministers of Ukraine. URL: <http://www.kmu.gov.ua>
3. Statistical reporting of issuers of Ukraine. URL: <http://www.smida.gov.ua/db/emitent>
4. Ministry of Finance of Ukraine. URL: <http://www.minfin.gov.ua>
5. National Bank of Ukraine. URL: <http://www.bank.gov.ua>
6. Ministry of Economic Development and Trade of Ukraine. URL: <http://www.me.gov.ua>
7. National Library of Ukraine named after. IN. AND. Vernadskyi. URL: <http://www.nbuv.gov.ua>
8. State Statistics Service of Ukraine. URL: <http://www.ukrstat.gov.ua>