

## Work programme of the course:

|  |   |
|--|---|
| <b>Course title</b>                        | ENTERPRISE ECONOMICS AND FINANCE  |
| <b>Level of higher education (degree)</b>  | FIRST (BACHELOR)  |
| <b>Field of study</b>                      | 07 MANAGEMENT AND ADMINISTRATION  |
| <b>Major</b>                               | 073 MANAGEMENT  |
| <b>Program subject area</b>                | MANAGEMENT (ENGLISH)  |
| <b>Status of the discipline</b>            | Compulsory  |
| <b>Mode of studies</b>                     | FULL-TIME, PART-TIME, E-LEARNING  |
| <b>Total number of hours/ ECTS credits</b> | 150 HOURS /5 ECTS CREDITS   |
| <b>Language of instruction</b>             | ENGLISH   |
| <b>Lecturer</b>                            | NAUMOVA OLENA OLEKSANDRIVNA<br>ASSOC. PROF., PH.D.  |
| <b>Lecturer's profile</b>                  | <a href="https://www.krok.edu.ua/ua/pro-krok/spivrobotniki/naumova-olena-oleksandrivna">https://www.krok.edu.ua/ua/pro-krok/spivrobotniki/naumova-olena-oleksandrivna</a> |
| <b>Tel. number</b>                         | +380676571835   |
| <b>E-mail</b>                              | Olenan@krok.edu.ua  |
| <b>Consultations</b>                       | CONSULTATIONS IN MS TEAMS:<br>FRIDAY, 11:00 A.M.-11.30 A.M.<br><a href="http://surl.li/mqkjxm%22%7d">http://surl.li/mqkjxm %22%7d</a>                                     |

### 1. Brief summary of the course

The goal of the course is to develop the ability to think independently, make managerial decisions, and perform comprehensive economic calculations for the effective implementation of business activities at the enterprise level. The aims of the course are to:

- develop an understanding of business processes occurring in modern enterprises.
- reinforce students' comprehensive economic knowledge acquired from other general economic disciplines.
- ensure mastery of contemporary achievements in the theory and practice of enterprise and organization management as open socio-economic systems.
- address processes and problems, and make managerial decisions.
- develop the ability to conduct comprehensive economic calculations to substantiate managerial decisions and identify reserves for improving the efficiency of enterprises' economic activities.
- ensure mastery of the basics of organizing enterprises' economic activities.

### 2. Learning outcomes

#### General Competencies (GS):

GS 9. Ability to learn and master modern knowledge.

GS 14. Ability to work in an international context.

**Professional Competencies (PC):**

PC 1. Ability to identify and describe the characteristics of the organization.

PC 4. Ability to identify functional areas of the organization and the relationships between them.

PC 7. Ability to choose and use modern management tools.

PC 8. Ability to plan the activity of organization and manage time.

PC 10. Ability to evaluate the work performed, ensure their quality and motivate the staff of the organization.

**Program learning outcomes (PLO):**

PLO 5. Describe the content of the functional fields of the organization activity.

PLO 7. Demonstrate organizational design skills.

PLO 12. Evaluate the legal, social and economic consequences of the organization functioning, including labor relations in the organization.

**3. Course scope**

| Type of class                             | Total number of hours/ ECTS credits - 150 HOURS /5 ECTS CREDITS |           |            |
|---|---|-----------|------------|
|   | full-time   | part-time | e-learning |
| Total number of hours / mode of studies   |   |           |            |
| lectures                                  | 28  | 14        | 14         |
| seminars / practical / laboratory classes | 22  | 7         | 7          |
| Individual work                           | 70  | 99        | 99         |
| Exam                                      | 30  | 30        | 30         |

**4. Prerequisites**

There are no prerequisites required for this course.

**5. Hardware and software**

PC / laptop, Internet access, camera, microphone

**6. Course policies** – students must adhere to a code of academic integrity:

<https://int.krok.edu.ua/images/download/code-of-academic-integrity-2025.pdf>

Academic integrity is the presentation of one's own work and the proper recognition of the contribution of others.

Any violation of this principle constitutes academic dishonesty and may result in poor evaluation and disciplinary action.

**Forms of academic dishonesty include:**

- Plagiarism - presenting all or part of someone else's work as one's own in an academic exercise, such as an exam, a computer program, or a written assignment.
- Fraud - Using or attempting to use unauthorized materials during an exam or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) a copy of an examination or exam answers.
- Promoting academic dishonesty - helping others commit an act of dishonesty, such as replacing an exam or completing a task for someone else.
- Fabrication - modification or transfer, without permission, academic information, or records.

**7. PROGRAMME OF THE COURSE**

## 8. Course scheme

### Module 1. Resources at enterprise: Funds and Capacity

#### Topic 1. General Characteristics of an Enterprise

Economic agents and types of enterprises, foundation and registration of an enterprise, enterprise property

#### Topic 2. Structure of an Enterprise

Entrepreneurial activity and functions of an enterprise, enterprise infrastructure, and its material and technical base, manufacturing, and general structure of an enterprise

#### Topic 3. Enterprise Management

Essence of management, organizational structures of management

#### Topic 4. Capital and Production Assets

Essence, types, and functions of capital; production assets; capital assets: classification, structure, and valuation; aging, improvement, and depreciation of capital assets; efficiency of capital assets

#### Topic 5. Intangible Resources and Intangible Assets

Intangible resources and assets; valuation, depreciation, legal support, and effectiveness of using intangible assets

#### Topic 6. Productive Capacity

Concept, types, and factors influencing the formation of productive capacity; calculation of productive capacity

#### Topic 7. Investment Resources

Investments: essence and sources, investment efficiency

#### Topic 8. Personnel

Concept and structure of personnel, assessment of quantitative characteristics of personnel, work time budget

Labor productivity and methods of its assessment, labor standards

Organization of production and the structure of the manufacturing process, main principles of organizing the manufacturing process, organizational types of production

### Module 2: Main Results of Economic Activity

#### Topic 11. Results and Effectiveness of Economic Activity

Production program, revenue, and profit, financial diagnostics

#### Topic 12. Inputs of Manufacturing, Revenue, and Profit

Characteristics and classification of inputs, costing approaches, revenue, and profit

#### Topic 13. Results and Effectiveness of Economic Activity

Production program, revenue, and profit, financial diagnostics

## 8. Course scheme

| Topic  | Number of hours |                     |                 |            |                     |                 |            |                     |                 | Control form       |
|--|-----------------|---------------------|-----------------|------------|---------------------|-----------------|------------|---------------------|-----------------|--------------------|
|  | Full-time       |                     |                 | Part-time  |                     |                 | E-learning |                     |                 |                    |
|  | Lectures        | Seminars /practical | Individual work | Lectures   | Seminars /practical | Individual work | Lectures   | Seminars /practical | Individual work |                    |
| <b>Module # 1</b>  |                 |                     |                 |            |                     |                 |            |                     |                 |                    |
| Topic 1. General Characteristics of an Enterprise        | 2               | 2                   | 5               | 1          | 1                   | 7               | 1          | 1                   | 7               | IA, S, T, CS, P, E |
| Topic 2. Structure of an Enterprise                      | 2               | 1                   | 5               | 1          | -                   | 7               | 1          | -                   | 7               | S, T, CS, P, E     |
| Topic 3. Enterprise Management                           | 2               | 1                   | 5               | 1          | 1                   | 7               | 1          | 1                   | 7               | S, T, CS, P, E     |
| Topic 4. Capital and Production Assets                   | 2               | 2                   | 5               | 1          | -                   | 7               | 1          | -                   | 7               | S, T, CS, P, E     |
| Topic 5. Intangible Resources and Intangible Assets      | 2               | 2                   | 5               | 1          | 1                   | 7               | 1          | 1                   | 7               | S, T, CA, CS, P, E |
| Topic 6. Productive Capacity                             | 4               | 2                   | 5               | 2          | -                   | 7               | 2          | -                   | 7               | S, T, CA, CS, P, E |
| Topic 7. Investment Resources                            | 2               | 2                   | 5               | 1          | 1                   | 7               | 1          | 1                   | 7               | S, T, CA, CS, P, E |
| <b>Module #2</b>   |                 |                     |                 |            |                     |                 |            |                     |                 |                    |
| Topic 8. Personnel                                       | 2               | 2                   | 5               | 1          | 1                   | 8               | 1          | 1                   | 8               | S, T, CA, CS, P, E |
| Topic 9. Labor Productivity                              | 2               | 2                   | 5               | 1          | -                   | 8               | 1          | -                   | 8               | S, T, CA, CS, P, E |
| Topic 10. Organization of Production                     | 2               | 2                   | 7               | 1          | 1                   | 8               | 1          | 1                   | 8               | S, T, CA, CS, P, E |
| Topic 11. Results and Effectiveness of Economic Activity | 2               | 2                   | 7               | 1          | 1                   | 8               | 1          | 1                   | 8               | S, T, CS, E        |
| Topic 12. Inputs of Manufacturing, Revenue, and Profit   | 2               | 1                   | 6               | 1          | -                   | 9               | 1          | -                   | 9               | S, T, CA, CS, P, E |
| Topic 13. Results and Effectiveness of Economic Activity | 2               | 1                   | 5               | 1          | -                   | 9               | 1          | -                   | 9               | S, T, CS, P, E     |
| <b>Total hours</b>                                       | <b>28</b>       | <b>22</b>           | <b>70</b>       | <b>14</b>  | <b>7</b>            | <b>99</b>       | <b>14</b>  | <b>7</b>            | <b>99</b>       | -                  |
| <b>FINAL CONTROL/ Exam</b>                               | <b>30</b>       |                     |                 | <b>30</b>  |                     |                 | <b>30</b>  |                     |                 | -                  |
| <b>TOTAL</b>   | <b>150</b>      |                     |                 | <b>150</b> |                     |                 | <b>150</b> |                     |                 | -                  |

**Control form**

IA – individual assignments

S – survey  
 T – test, mid-term tests  
 CA – calculation assignments  
 CS – solving case-studies  
 P – oral presentation  
 E - exam

### 9. Individual tasks

Individual tasks are an integral part of the educational process, as they contribute to the development of analytical skills, creative thinking and independence of students.

#### Content of an individual educational and research task (educational project)

The individual task consists of three types of questions, task options posted on the moodle platform:

1. Open question:

- o Requires a detailed, detailed answer based on theoretical knowledge and analysis of additional information.
- o Tests your understanding of the topic, ability to formulate your own opinions and argue your position.

2. Calculation task:

- o Involves performing certain calculations using formulas or economic models.
- o Tests knowledge of economic methods and the ability to apply them in practice.

3. Situational task:

- o Presents a real economic problem or case that needs to be analyzed and a solution proposed.
- o Tests your ability to apply theoretical knowledge to solve practical problems and make informed decisions.

Requirements for completing the task:

- Clear structure: Answers should be logically structured, contain an introduction, main body and conclusions.
- Argumentation: Each statement must be supported by arguments and references to sources.
- Accuracy of calculations: When performing calculations, it is necessary to observe accuracy and use appropriate units of measurement.
- Originality: Answers must be your own and contain no plagiarism.
- Design: The work must be designed in accordance with the requirements specified on the moodle platform.

### 10. Teaching methods

In the process of studying the discipline "Enterprise economics and finance", various types of educational activities, teaching methods and technologies are used.

Types of educational activities:

1. Lectures: classes where the teacher presents theoretical and practical guidance material, analyzing the main concepts and tools of Enterprise economics and finance.
2. Seminars: interactive sessions in which students discuss topics, analyze case studies, and participate in group discussions that contribute to a deeper understanding of the material.
3. Practical classes: focus on the application of Enterprise economics and finance tools.

Teaching methods and technologies:

1. Presentations and multimedia materials: the use of slides, videos and graphs, which facilitate the perception of information and make the educational process more visual.
2. Active learning methods: include group projects, discussions, role-playing games, and brainstorming sessions that promote active student involvement in the process.
3. Case method: analysis of real business situations, which allows students to practically apply theoretical knowledge, develop critical thinking and decision-making skills.

Use of information technologies: interactive platforms for learning

### 11. Control methods

Control measures are used to determine the success of training. Control measures include current and final control.

Current control is carried out during practical (seminar) classes and is aimed at checking the level of preparedness of the student to perform a specific task.

The final control is carried out to evaluate the learning results after the end of the study of the discipline (semester control) or modules separated according to the working curriculum.

During the study of this course, the following forms of current control are used: a mid-term tests.

When studying this course, the following form of semester control is used: exam.

### 12. Distribution of points received by students

Evaluation of student learning results is carried out according to the University scale (0-100, taking into account optional tasks - 120 points) and the national scale.

General course evaluation system: Participation in the work during the semester / credit – 70%/30%

All tasks must be written independently, plagiarism is prohibited, no references or citations are required. The quality and originality of your arguments are evaluated. The task should be presented in Moodle

### 13.1. Scoring scheme for the course

| Type of educational activity             | Max score | Max total score |
|--|-----------|-----------------|
| Modules #1 & #2                          |           |                 |
| Solving case-studies (3 x 5 points)      | 15        |                 |
| Calculation assignments (4 x 2,5 points) | 10        |                 |
| Surveys / Test (2 x 5 points)            | 10        |                 |
| Oral presentation (2 x 5 points)         | 10        |                 |
| Individual work (1 x 10 points)          | 10        |                 |
| Mid-term test (2 x 7,5 points)           | 15        |                 |
| <b>Total for modules #1 &amp; #2</b>     | <b>70</b> |                 |
| <b>Exam</b>                              |           | <b>30</b>       |
| <b>Total for the course</b>              |           | <b>100</b>      |

**The minimum score for admission to the exam is 21 points.**

### 13.2. Conditions for awarding points

#### 1. Solving case-studies (Maximum Score – 5 Points)

- Completeness of the Solution (2 Points): All stages of the problem-solving process are correctly presented, and all formulas and methods are justified.
- Accuracy of Answers (2 Points): All numerical data and calculation results must be accurate.
- Clarity of Presentation (1 Point): Logical structure of the work, clear presentation of solutions, and correct terminology.

#### 2. Calculation assignments (Maximum Score – 2,5 Points)

- Completeness of the Solution (1 Point): All stages of the problem-solving process are correctly presented, and all formulas and methods are justified.
- Accuracy of Answers (1 Point): All numerical data and calculation results must be accurate.
- Clarity of Presentation (0,5 Point): Logical structure of the work, clear presentation of solutions, and correct terminology.

#### 3. Tests (Maximum Score – 5 Points)

- Number of Correct Answers (5 Points): Students receive 0,25 points for each correct answer (total number of tests per session is 20).

#### 4. Survey (Maximum Score – 5 Points)

- Correctness of Answers (3 Points): Answers to questions must be accurate and correct.
- Coverage of the Topic (2 Points): Answers should demonstrate knowledge of all key aspects of the topic.

#### 5. Oral presentation (Maximum Score – 5 Points)

- Substance (2 Points): Completeness and depth of topic coverage, inclusion of relevant data and examples.
- Visual Presentation (2 Points): Quality of slides, use of graphics, clarity, and aesthetics.
- Communication Skills (1 Point): Ability to convey information to the audience, respond to questions, and engage listeners.

#### 6. Individual Work (Maximum Score – 10 Points)

- Depth of Research (3 Points): Quality of topic analysis, use of various sources of information and literature.

- Structure and Formatting (2 Points): Adherence to formatting requirements, logical structure of the work, correctness of citations.

- Originality and Creativity (2 Points): Presence of personal conclusions, recommendations, and interesting ideas.

- Responses to Questions (3 Points): Engagement in presenting work results, participation in discussions, and feedback.

7. Mid-term tests (Maximum Score – 7,5 Points)

- Number of Correct Answers (5 Points): Students receive 0,25 points for each correct answer (total number of tests per session is 30).

### 13.3. Final assessment criteria

| University scale | Ukrainian Grade |
|------------------|-----------------|
| 90 and higher    | excellent       |
| 70–89            | good            |
| 50–69            | satisfactory    |
| 1–49             | unsatisfactory  |

### 14. Methodological provision

Attention students: all educational and methodological materials (lecture plans and videos, presentations/seminar assignments/case-studies, etc.) are submitted in Moodle Course: "Enterprise economics and finance" (Olena Oleksandrivna Naumova): <https://dist.krok.edu.ua/course/view.php?id=127915>.

#### Recommended literature

##### Basic

1. Shevchenko, I., & Dmytriieva, O. (2022). Economics of enterprise: course book for practical classes and independent work of students.
2. Parrino, R., Bates, T. W., Gillan, S. L., & Kidwell, D. S. (2025). *Fundamentals of corporate finance*. John Wiley & Sons.

##### Additional

1. Anthony, M., & Biggs, N. (2024). *Mathematics for economics and finance: methods and modelling*. Cambridge University Press.
2. LA, M., ZA, S., RS, A., IT, M., & Yu, A. N. (2024). Financial analysis of the company. *Holder of reason*, 2(6), 38-42.
3. Yahyoyevna, O. F., & Alexandrovich, A. A. (2024). The role of financial management in improving the financial condition of enterprises. *Journal of education, ethics and value*, 3(1), 44-47.

### 16. Additional information on the discipline (educational component)

Certificates of completion for distance or online courses on the relevant topics may be credited provided that the requirements outlined in the corresponding regulation are met.

#### Work programme of the discipline:

Compiled by: Associate Professor of the Department of International Business, PhD in economics, Associate Professor Olena Oleksandrivna Naumova.

Approved: at the meeting of the Department of International Business (Protocol No. 2 dated September 17, 2024).