

The subject of the course "Economy of enterprise" - the processes and operations that are necessary to detect, identify, combine, unify and coordinate the various processes and operations planning activities within group processes business economics.

The study of this discipline is based on concepts and theory concepts of enterprise economics, finance, microeconomics, Regional economy and aimed at the formation of the modern professional. Discipline "Economy of enterprise" refers to a series of regulatory disciplines vocational and practical training.

Methodological arsenal of the course "Economy of enterprise" includes general scientific and special methods of knowledge (research).

The course has a block structure includes lectures and workshops that use domestic and foreign experience and studied different methods of planning.

### **The purpose and objectives of the course**

The aim of the course is mastering theoretical knowledge and obtain practical skills in developing and evaluating the economic and financial performance of the company, its individual content areas and their relationship, the system of indicators that characterize it.

The task of the course is to obtain theoretical and practical training of students on:

- The company as an entity and main directions of its economic and financial activities;
- Forming program production and implementation, the definition of production capacity;
- Theoretical principles of formation and use of human resources and enterprise system of financial incentives;
- The mechanism of formation of economic results of economic and financial activity;
- Assessment of efficiency of economic activities and find ways to improve it;
- Mechanism of enterprise development, crisis prevention and bankruptcy; ensuring economic security.

### **Contents of the course**

#### **Chapter 1. The economic principles of production activity. Source of the enterprise**

##### ***Topic 1.1. Enterprise socially oriented market economy***

Enterprise as subject and object of market relations. Organizational-economic conditions of functioning enterprises. The external environment of the enterprise, its characteristics. Direct government regulation of business activity.

Types of enterprises, their classification. The economic peculiarities of different types of businesses. Business Combinations.

##### ***Topic 1.2. Economic characteristics of enterprise***

General description, systematization and measurement methods of production which produces and sells enterprise. The term "range and variety of products produced by", "commodity", "gross", "clean", "products sold", "gross turnover". Trading company policy and its implementation mechanism.

##### ***Topic 1.3. The production program of the enterprise***

The content, objectives and location of the production program in the system of economic plans of the company. Information management study of the production program of the company. Methodological tools of analysis of the production program.

#### ***Topic 1.4. Production capacity***

The concept of the production capacity of the company, its business units, individual units, the main type of equipment. Information base sequence calculation and production capacity. Dynamic performance of production capacity. The balance of production capacity.

#### ***Topic 1.5. Resource potential of the company***

Concept and types of economic resources. The concept of potential and resource potential of the company. Components of resource potential and their relationship.

The relationship of the individual elements of the resource potential of the company. Criteria for optimizing the structure of resource potential.

#### ***Topic 1.6. Manpower Company***

Manpower Company and description of their species. Factors influencing the workforce. Productivity: concept and types. The main directions of improving productivity and efficiency of the workforce of the company.

Tariff system, its content, purpose and use in the enterprise. Minimum wage. Forms of additional salary. Forms and bonus systems in the enterprise.

#### ***Topic 1.7. The property resources (assets) of enterprise***

The essence of the assets and their place in the system of resource support. Classification of assets.

The concept of composition and classification of non-current assets. Features of fixed assets as a component of its resources.

Characteristics, accounting and evaluation of fixed assets of the company. The concept of depreciation, depreciation of fixed assets. The efficacy of fixed assets. Intangible assets of the company.

Concept, composition and structure of working capital, the source of their formation. Current assets of the company: economic nature and classification.

#### ***Topic 1.8. Investment resources and innovation processes in the enterprise***

Essence, classification and structure investments. Sources of financing investment. Concept, types and stages of investment projects. The concept of risk in the investment activities of the company.

Content innovation, forms of investment. Types and areas of innovation. The innovative potential of the enterprise.

### **Section 2. The economic results of economic and financial activity. The development of the company and ensuring its economic security**

#### ***Topic 2.1. Current costs of the enterprise and the cost of production***

Characteristics costs, their role and classification. Current and capital expenditure of the company. The concept of production costs. Indicators of production costs. Calculation of production costs. The choice of calculation units. Methods costing.

Current methods of planning costs. Estimates of production. Directions reduce production costs at the plant.

### ***Topic 2.2. Income and price policy of the enterprise***

Revenues of the company in the economic performance of its activities. Classification of business income.

The essence of the mechanism of income from operating activities of the enterprise. Pricing policy of the enterprise. Methods of pricing.

Planning of business income: concept, objectives and consistency.

### ***Topic 2.3. Financial results of the company***

Concept, types and classification of financial results of the company. Place profit in the economic performance of the company. Nature and income formation. Planning profitability. The efficiency of the enterprise.

Profitability index, and factors that determine it.

### ***Topic 2.4. Restructuring in the development process***

Concept development of enterprises. Current models of enterprise development. General characteristics of the restructuring and rehabilitation of the company. Financial recovery business entities.

### ***Topic 2.5. The economic security of the company and its anti-crisis activities***

Nature and deployment phases of the crisis. Factors that contribute to the crisis. Essence, causes and patterns of bankruptcy.

Financial and economic conditions and consequences of a situation of bankruptcy. Types of bankruptcy.

The objectives and forms of rehabilitation. The essence of economic security and impacts on it. The system of indicators of economic security.