**ODESSA NATIONAL ECONOMIC UNIVERSITY**

Department of Economic Analysis

 APPROVED

Vice-rector on scientific and pedagogical work

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"\_\_\_\_\_\_" \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_ year

WORKING PROGRAM OF EDUCATIONAL DISCIPLINE

**Management analysis**

           Branch of Knowledge **07 Management and administration**

           Specialty **071 Accounting and taxation**

           Educational Degree **Magister**

Odesa - 2018 year

**Description of the discipline**

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| **Name of indicators** | **Branch of knowledge, specialty**  **educational degree** | **Characteristics of the discipline** |
| **full-time education** |
| Number of credits - 4 | *Branch of knowledge:*  *07 Management and administration* | **Семестр** |
|  | Спеціальність:  071 Облік і оподаткування  *(шифр і назва)* |
|  | 16 hours |
| **Practical training** |
| 24 hours |
| **Independent work** |
| 74 hours |
| **Individual tasks:**  **6** hours |
| *Type of control:*  *Credit* |

**Purpose and objectives of the discipline**

**Purpose of the discipline**: mastering the totality of theoretical and methodological knowledge, as well as practical experience in conducting managerial analysis of the enterprise; acquiring skills in developing substantiated conclusions based on the results of the study of business processes and finding directions for improving the efficiency of business entities.

**Tasks of the discipline**: Studying of the discipline involves the formation and development of students of competencies:

**general:** to know the theoretical aspects of managerial analysis; ways to use the source for analysis; methods of conducting analytical researches and use of its results in management of economic subjects. Acquaintance with world experience of existing methods of analytical research.

**professional:** to be able to detail, systematise, simulate economic processes, to form information tools necessary for conducting managerial analysis, to apply methods, methods and methods of managerial analysis, to formulate conclusions for making informed operational and current managerial decisions; to identify the manifestations of the external and internal environment of the functioning of economic entities and to provide recommendations for maintaining the competitive position of the economic entity in certain market segments.

**The results of the discipline training detail the following programmatic learning outcomes**:

1. Mastering the scientific apparatus of managerial analysis;

2. Competence to justify variants of managerial decisions on issues of the factors of external and internal environment of the activities of economic entities.

**Program of the discipline**

**Theme 1. Management analysis in the enterprise management system**

Content of managerial analysis. Management analysis as a management function. Management analysis as an independent element of managerial accounting. The purpose and tasks of managerial analysis. The main users of the results of managerial analysis. Key features of modern business structures. Input resources required for the functioning of the organization.

Business processes. The components of the business process. Construct graph-tree goals. A description of the ordered hierarchy by a sequential decomposition of the main goal on the sub-target. Life cycle of the business structure. Defining a mission and vision of a business structure. The process of business structure management. Heuristic methods of design and decision making. Organization and effectiveness of expert assessments. The choice of methods and methods for analyzing and evaluating business processes. Principles of management analysis.

**Theme 2. Operational economic analysis of the enterprise**

The object and objects of operational analysis. Information base of operational analysis. Operational monitoring and diagnostics of the enterprise. Compilation of analytical information for controlling the rhythm of resource supply. Situational operational analysis of parameters of production activity of the enterprise. Three types of situations: ordinary, crisis and extraordinary. Subsystems providing operational analysis of the enterprise in terms of application of information technology and systems. Short-term managerial analysis.

**Topic 3. Analysis of the organizational and technical level of production**

Analysis of the organization of the production process, the level of concentration, specialization and cooperation of production. Analysis of the scientific and technical level of production and technical development of the enterprise. Analysis of the state of the technical level of machinery, equipment, vehicles. Analysis of technical equipment of labor. Overall assessment of the effectiveness of the management system. Management efficiency factor. Quantitative and qualitative criteria for the effectiveness of the management process. Expert evaluation of the organizational structure of the enterprise, its rationality and efficiency of functioning.

**Theme 4. Analysis of resource supply and resource utilization in the operational activities of the enterprise**

          Tasks of the analysis resource-supply enterprise and information base. Basic approaches to managing enterprise resources. Analysis of the personnel potential of the enterprise. Assessment of personnel structure, professional and qualification composition. Estimation of the security of the company by main means. Analysis of the availability and security of the company with the main materials. The decision of tasks of optimization of stocks of commodity-material values. Assessment of the company's ability to reduce stock levels and costs of their storage. Analysis of alternatives to the choice of industrial resources of the enterprise. Calculation of the expected size of the party. ABC analysis.

         Tasks of analysis of resource use at the enterprise and information base. Classification of factors of intensive and extensive production development. Efficiency of labor utilization on the criterion of profitability of the personnel.

Method of analysis of the influence of factors on the change in labor productivity. Payment of labor and its productivity. Determination of labor productivity growth reserves. Method of analysis of the influence of extensive and intensive factors on the level of return on assets. Methodology for analyzing the use of materials and factor analysis of material content of products. Matrix of indicators of the efficiency of the use of material resources. Determining the reserves of material resources savings. Comprehensive assessment of the intensification of the use of enterprise resources.

**Topic 5. Analysis of the influence of factors of external and internal environment on the adoption of management decisions**

Analysis of the factors of the external environment of business. Factors of the macro environment. Economic, socio-cultural, technological and political and legal factors. Features of the macro environment and micro business environment. Buyers Suppliers and partners. Competitors Basic questions when studying consumers. Approaches to the diagnostics of the competitiveness of products, works, services. Problems of forming an organizational and economic mechanism for managing the competitiveness of products, works and services. Influence of internal factors on the efficiency of business processes of the enterprise. Prognostication. Classification of forecasts. Informal, qualitative and quantitative forecasting methods. Methods of forecasting the state of the environment. Methods of forecasting. Pricing analysis.