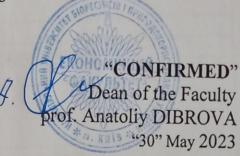
Appx 2

to the Order of March 23, 2023 Nº 244

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES OF UKRAINE

Department of Economics



"APPROVED"

at the meeting of the department of Economics Protocol №15 dated "39" May 2023

Head of Department (prof. Victoriia BAIDALA)

"REVIEWED" ram Coordinator "Corporate finance" associate prof. Yuliia BILYAK

PROGRAM OF THE COURSE

ECONOMICS OF THE ENTERPRISE

Specialization 072 «Finance, Banking and Insurance» Educational program « Corporate finance » Faculty of Economics Developers: assistant of the Department of Economics Anna YAKYMOVSKA

1. **Description of the course**

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Economics of the enterprise

(title)

Field of knowledge, specialization	on, educational program, ed	lucational degree					
Educational degree	Bachelor's						
Specialization	072 « Finance, Banking and Insurance »						
Educational program	Corporate finance						
Charact	eristics of the course						
Туре	Com	pulsory					
Total number of hours	1	20					
Number of ECTS credits		4					
Number of content modules		2					
Course project (work) (if applicable)		-					
Form of assessment	Exam						
Indicators of the course for	r full-time and part-time for	ms of study					
	Full-time form of study	Part-time form of study					
Course (year of study)	2						
Semester	3						
Lecture classes	30 hr.						
Practical, seminar classes	30 hr.						
Laboratory classes	- hr.						
Self-study	60 hr.						
Individual assignments	- hr.						
Number of weekly classroom hours for the full-time form of study	4 hr.						

2. Purpose, objectives, and competencies of the course

Purpose - formation in students of modern economic thinking and system special knowledge of basic concepts regarding economic and financial activities enterprise, the content of its individual directions and their relationship, the scorecard, that it is characterized.

Objectives

- studying the peculiarities of the development of productive forces in relation to the enterprise and manifestations of the economic laws of the market environment in order to use them in practical activities of the enterprise;

- economic justification and selection of the most effective design, technical, economic and organizational solutions based on multivariability, accepted at the enterprise in the process of entrepreneurial activity;

- improvement of forms and methods of economic work at the enterprise with in order to identify reserves for improving production efficiency.

Acquisition of competencies:

Integrated competency (IC): Ability to solve complex specialized tasks and practical problems in the economic sphere, which are characterized by complexity and uncertainty of conditions, which implies application of theories and methods of economic science.

General competencies (GC4): Ability to apply knowledge in practical situations.

Professional (special) competencies (PC):

PC8. Ability to analyze and solve problems in the field of economic and social and labor relations.

PC12. Ability to independently identify economic problems when analysis of specific situations, propose ways to solve them.

PC13. Ability to conduct economic analysis of functioning and development business entities, assessment of their competitiveness.

PC15. Ability to use modern technology, intellectual methods, digital and software tools for data processing and analysis.

Program learning outcomes (PLO):

PLO 4. Understand the principles of economic science, peculiarities of functioning economic systems.

PLO 6. Use professional argumentation to report information, ideas, problems and ways to solve them to specialists and non-specialists in the sphere of economic activity.

PLO 9. Be aware of the main features of the modern world and national economy, institutional structure, directions of social, economic and foreign economic policy of the state.

PLO 12. Apply acquired theoretical knowledge to solve practical tasks and meaningfully interpret the results obtained.

3. Program and structure of the course for:

- complete full-time (part-time) form of study;

Program of the course

Topic 1. Enterprise in the market economy

Enterprise as a business entity has its place in market system relations. Organizational and economic conditions of functioning of enterprises. The external environment of the enterprise, and its characteristics. See enterprises and their classification. Economic features of different species enterprises. Association of enterprises.

Topic 2. Planning of activities of the enterprise

Content and basic principles of enterprise planning. Concept and types of plans, systematization of enterprise plans. Strategic planning activities of the enterprise. Types of business strategies. Choice and development of strategy. Tactical and operational planning. The system of economic plans and social development of the enterprise.

Topic 3. Production capacity of the enterprise

The concept of production capacity of the enterprise. The sequence of calculation production capacity of the enterprise. Methods for determining the capacity of the enterprise.

Specifics of calculating production capacity in different sectors of the economy. Dynamic indicators of production capacity. Balance of production capacity enterprises. Relationship between production capacity and capacity enterprises. Reserves for growth of production capacity of the enterprise.

Topic 4. Personnel of the enterprise

Personnel of the enterprise and its characteristics. Productivity personnel of the enterprise: the concept and methods of evaluation. Factors affecting labor productivity and their classification. The main direction increases productive labor. Remuneration systems and their characteristics. Tariff system, its content, purpose, and, used in the enterprise. Methodical tools for analyzing the number and payroll of the enterprise.

Topic 5. Property resources (assets) of the enterprise The essence of enterprise assets and their place in the resource system ensures activities. Classification of enterprise assets. Features enterprises, features of the formation of its assets. The concept, composition, and classification of non-current assets of the enterprise. Features of non-current assets of the enterprise as a component of its resources.

Depreciation as a tool for the reproduction of fixed assets and source formation of financial resources: concepts, methods of accrual. Methodical tools for assessing the condition and efficiency of fixed assets enterprises. Intangible assets of the enterprise: essence, classification, purpose, features of formation, and reproduction. Long-term financial enterprise investment: concept, classification, valuation methods.

Topic 6. Financial resources of the enterprise

Financial resources of the enterprise: essence, composition, classification, resources formation. The place of financial resources in the resources of the enterprise. Distinctive characteristics of the enterprise determine the peculiarities of its formation of financial resources. The cycle of financial resources of the enterprise in progress

formation of its capital. enterprises: essence, stages, and methods. Reserves capital growth of the enterprise.

Topic 7. Investment resources

Economic essence and classification of investment resources. Functionally elemental composition of the investment of the enterprise. Classification of investment enterprises. Fixed capital investments and their structure. Financial investments. Features of financial investments. Economic assessment efficiency of production investments.

Topic 8. Innovative activity

Concepts and types of innovation. innovation processes. See innovation. Ways to organize innovation. the essence of innovation enterprise strategy. Evaluation of the effectiveness of the use of innovations. Economic effect. Effectiveness of implementation of new organizational decisions.

Topic 9. Costs of the enterprise and cost of products

The essence and concept of costs. Indicators of production costs and order of their calculation. Methods of costing. Factors affecting the formation of current costs of the enterprise. Ways to rationalize the composition of costs enterprises.

Topic 10. Pricing for products

Economic content and classification of prices. Necessary market conditions pricing. The main functions of prices. Types of prices. Price classification. Principles of product pricing. Pricing methods.

Topic 11. Financial and economic results of activities enterprises

Concepts, types, and classification of financial results enterprises. The place of profit in the system of economic indicators enterprises. The essence, functions, and significance, of profit, sources of its formation. Profitability indicators of the enterprise and the factors that determine them. Reserves profit growth of the enterprise: concept, classification, evaluation methods. Use of net profit of the enterprise.

Topic 12. Economic efficiency of activity enterprises

The concept of effect as a result of the enterprise, analytical indicator, and criterion for evaluating the activities of the enterprise. See the effect. The efficiency of the enterprise: the essence and main characteristics. Methodical bases of an estimation of efficiency of activity of the enterprise. The concept of and systematization of performance indicators of the enterprise. Directions increase the efficiency of the enterprise.

Topic 13. Financial and property of the enterprise and methods of its evaluation

The concept of financial and property status of the enterprise, its purpose, and objectives estimates. The main elements that determine the financial and property condition of the enterprise. Concepts and methods of assessing the financial and property condition of the enterprise. The essence of concepts liquidity and solvency of the enterprise. Liquidity assessment indicators and solvency of the enterprise. The essence of financial stability of the enterprise. Classification of financial stability of the enterprise. Profitability assessment indicators enterprises. Indicators for assessing the financial stability of the enterprise. Evaluation indicators of business

activity of the enterprise. Comprehensive assessment of financial and property status enterprises.

Topic 14. Competitiveness of products and enterprises

The essence of product competitiveness. Parameters and indicators of competitiveness. General rules of evaluation product competitiveness. Factors of competitiveness. Methods for assessing the competitiveness of products. Product quality and methods of its evaluation. Absolute, relative, perspective, and optimal level product quality. Single, complex, and generalized quality indicators products. Classification of methods for assessing product quality. Product standardization and certification. Mandatory and voluntary product certification.

Topic 15. Economic security of the enterprise

The essence and phases of the crisis. Factors that cause crises. Types of bankruptcy of the enterprise. Methodical approaches to crisis assessment and the threat of bankruptcy. General characteristics of the liquidation process bankrupt business entity. Goals and forms of rehabilitation.

Structure of the course

	Number of hours												
Names of content	Full-time form					Part-time form							
	week total		including				tot		i	includ i	ng		
modules and topics	S		1	р	lab	ind	self	al	1	р	lab	in	sel
				-						-		d	f
1	2	3	4	5	6	7	8	9	1	1	12	13	14
									0	1			
		Con	tent	Mod	lule 1.	Name	e						
Topic 1													
Enterprise in the market	1	8	2	2			3						
economy													
Topic 2	2	0	2	2			3						
Planning of the enterprise	2	8	2	2			3						
Topic 3													
Production capacity of	3	10	2	2			3						
the enterprise													
Topic 4	4												
Personnel of the		10	2	2			4						
enterprise													
Topic 5	5	12	2	2			4						
Property resources	3	12	2	2			4						
(assets) of the enterprise													
Topic 6 Financial resources of	6	12	2	2			4						
the enterprise	0	12	2	2			4						
Topic 7	7	1.0	-										
Investment resources	,	10	2	2			4						
Topic 8	8	10	2	2			4						
Innovative activity Total for content							30						
module 1	62		16	16			50						
		Con	tent	Mod	lule 2.	Name							<u> </u>
Topic 9		Con				INAIIK							
Costs of the enterprise	9	10	2	2			4						
and product value	,	10	-	2			•						
Topic 10	10	10	2	2			4						
Pricing of products	10	10	2	2			4						
Topic 11							_						
Financial and economic	11	10	2	2			5						
results of the enterprise													
Topic 12	10	10					5						
Economic efficiency of	12	12	2	2			3						
the enterprise Topic 13													<u> </u>
Financial and property													
condition of the	13	12	2	2			4						
enterprise and methods	15	14	2	~			-						
of its evaluation													
			-										
Topic 14 Competitiveness of	14	8	2	2			4						
products and enterprise	T												
Topic 15	15	8	2	2			4						
1001013	10	Ŭ	l ~	-	1	1	l '	1	1	1	L		Ĺ

Economic security of								
the enterprise								
Total for content	58	14	14		30			
module 2								
Total hours	120	30	30		60			

4. Seminar topics Topics of seminars (not provided)

5. Practical class topics

N⁰	Topic title	Number of
JN⊆	Topic title	hours
1	Enterprise in the market economy	2
2	Planning of the enterprise	2
3	Production capacity of the enterprise	2
4	Personnel of the enterprise	2
5	Property resources (assets) of the enterprise	2
6	Financial resources of the enterprise	2
7	Investment resources	2
8	Innovative activity	2
9	Costs of the enterprise and product value	2
10	Pricing of products	2
11	Financial and economic results of the enterprise	2
12	Economic efficiency of the enterprise Economic efficiency of the	2
12	enterprise	2
13	Financial and property condition of the enterprise	2
14	Competitiveness of products and enterprise	2
15	Economic security of the enterprise	2

6. Laboratory class topics Laboratory class topics (not provided)

7. Independent work topics

№	Topic title	Number of hours
1	Enterprise in the market economy	3
2	Planning of the enterprise	3
3	Production capacity of the enterprise	3
4	Personnel of the enterprise	4
5	Property resources (assets) of the enterprise	4
6	Financial resources of the enterprise	4
7	Investment resources	4
8	Innovative activity	4
9	Costs of the enterprise and product value	4
10	Pricing of products	4
11	Financial and economic results of the enterprise	5
12	Economic efficiency of the enterprise Economic efficiency of the enterprise	5
13	Financial and property condition of the enterprise	4
14	Competitiveness of products and enterprise	4

8. Samples of control questions, tests for assessing the level of knowledge acquisition by students.

1. Give the definition of the enterprise according to the applicable law.

2. Name the main purpose (mission) of the enterprise and list the goals of its production and economic activities.

3. Describe the main activities of the enterprise.

- 4. Describe the market environment of enterprises and list the functions of the market.
- 5. Discover the essence and name the basic principles of planning.
- 6. List the planning methods according to the relevant classification criteria.
- 7. In what sequence does the planning process run at the enterprise?
- 8. Explain the essence of the business plan and provide its typical structure.
- 9. Discover the essence of the production capacity of the enterprise.
- 10. List the factors that form the production capacity of the enterprise.

11. Name general methodological principles for determining the production capacity of diversified enterprises.

12. List the ways to increase the efficiency of production capacity.

- 13. What is the essence of the company's staff?
- 14. What is the essence of labor productivity and by which indicators it is determined?
- 15. What are the main types of wages and what functions does it perform?
- 16. What is the essence and which are the components of wages?
- 17. Discover the economic essence of the assets of the enterprise.
- 18. What is the essence of the means of production of the enterprise?
- 19. What is the essence of capital?
- 20. What are the assets of the enterprise?
- 21. What does the company's equity include?
- 22. What is the essence of the fixed capital of the enterprise?
- 23. What is the depreciation of fixed assets of the enterprise?
- 24. Which methods of depreciation of fixed assets are used in enterprises?

25. Which indicators characterize the reproduction and technical condition of fixed capital?

26. Which indicators determine the provision of agricultural enterprises with fixed capital?

27. Which indicators characterize the economic efficiency of fixed capital of the enterprise?

28. What is the essence of the current capital of the enterprise?

- 29. Describe features of current capital.
- 30. What is the essence of intangible resources of the enterprise?
- 31. What is the essence of the financial resources of the enterprise?
- 32. How are financial resources divided depending on the form of ownership?
- 33. How is the company's equity formed and reveals the essence of its main functions?

34. Describe the equity of the enterprise and features of formation of its separate components.

35. What is the essence of investment?

- 36. What are sources of investment in the enterprise?
- 37. What is an investment activity?
- 38. Describe the functional-elemental composition of the enterprise's investments.
- 39. What indicators characterize the economic efficiency of capital investment?
- 40. How is the comparative economic efficiency of capital investment determined?

41. What are the general provisions of the methodology for assessing the effectiveness of capital investments?

42. List the main organizational and economic factors to improve the efficiency of capital investment.

- 43. What is the essence of innovations?
- 44. Why is state regulation of innovation necessary?
- 45. What is the essence of innovation processes?
- 46. What is an innovative product (news)?
- 47. What is an innovation (novation)?

48. What types of innovations are distinguished depending on the scope of scientific achievements?

- 49. What is the life cycle of innovations?
- 50. Indicators of economic efficiency of innovation in different industries.
- 51. In which two groups all costs of the enterprise are divided?
- 52. Differentiate costs by the object of formation.
- 53. Discover the essence of cost as an economic category.
- 54. Which types of costs exist according to the economic content?
- 55. List the main cost items that are included in the production cost of production.
- 56. Why does the company calculate the cost of production?
- 57. Explain the essence of different methods of calculating the cost of production.

58. What nomenclature of costing items is formed during the calculation of the cost of production in enterprises of different industries?

- 59. Define the essence of price as an important economic category.
- 60. Which factors influence price formation in a competitive market?
- 61. Explain the economic pricing methods.
- 62. Define the essence of the pricing strategy.
- 63. What is the main source of the formation of financial resources of enterprises?
- 64. In what order formation of profits as a financial indicator happen?
- 65. How to determine the gross profit from sales?
- 66. What characterizes the profit margin and how it is determined?
- 67. With the help of which sources of profit of the enterprise is formed?
- 68. What does characterize the profitability of production in the broadest sense?
- 69. Name the indicators of efficiency of using fixed capital.
- 70. Name the indicators of efficiency of working capital.

71. What are the essence and importance of improving the efficiency of production activities of the enterprise?

72. What are the main factors that increase the economic efficiency of the enterprise?

73. The essence of the financial and property state of the enterprise and the main factors that contribute to its strengthening.

74. Which the financial and economic activities of the enterprise have to be?

74. List the main areas of financial and property state.

75. Name main tasks of assessing financial and property state.

76. What is the subject of analysis of financial and property state? Name its main types.

77. Name main types of models that are used in the analysis of the financial state of the enterprise.

78. What is one of the most important characteristics of the financial state of the enterprise?

79. Which types of financial stability of the financial state of the enterprise are distinguished by the level of coverage of inventories and costs by different sources?

80. Describe a stable financial state, unstable financial state, or state of the financial crisis of the enterprise.

81. Describe the system of indicators that are used to assess the financial firmness and stability of the enterprise.

82. Which measures are taken to ensure the financial stability of the enterprise and strengthen its competitiveness?

83. Discover the essence of financial solvency and liquidity.

84. Name the main features of the financial solvency of the enterprise.

85. What is the main and constant source of increasing working capital?

85. Discover the relationship between financial solvency and liquidity of the enterprise.

87. How does the coverage ratio determine and what should be its level?

88. Name the general indicators for assessing the financial state of enterprises.

89. What system of indicators should be used to assess the property state of the enterprise?

90. Distinguish the difference between parameters and indicators of competitiveness.

Tests

1. The enterprise is:

a) organizationally separate unit of production that specializes in the provision of services;

b) economically independent link of production sphere of the national economy that specializes in the manufacture of products;

c) an economically independent business unit with the rights of a legal entity that produces products, performs work, or provides services.

d) an independent link of the production sphere of the national economy that interacts with the environment.

2. Establish correspondences between definitions and their interpretations

Term	Definition				
The leaders	occupy the positions of managers of enterprises and their structural divisions,				
	their deputies.				
Specialists	personnel performing special engineering, economic, and other work: engineers,				
	agronomists, economists, accountants, lawyers, sociologists, etc.				
Employees	personnel purely technical work perform clearance documentation, accounting,				
	monitoring, and commercial services.				
Workers	a category of personnel employed directly in the production of goods, the				
	performance of works, and provision of production services.				

3. The set of property, funds, and intangible assets of the enterprise - is:

a) assets of the enterprise;

b) fixed capital of the enterprise;

b) current capital of the enterprise;

d) intellectual capital of the enterprise.

4. Calculate the number of depreciation deductions if the cost of the car is UAH 50000 and the depreciation rate is 20%

- a) 10000
- b) 100
- c) 5000
- d) 500
- 5. The price is:
- a) monetary expression of the value of goods;
- b) production costs;
- c) the amount of money paid per unit of goods;
- d) all answers are correct.
- 6. The ratio of results to the cost of obtaining them is characterized by:

a) effect;

- b) result of production activities;
- c) economic efficiency;
- d) all answers are correct.
- 7. There are the following types of efficiency:
- a) economic;
- b) social;
- c) ecological;
- d) all answers are correct.

8. Establish correspondences between definitions and their interpretations

Term	Definition		
Capital productivity	shows the amount of the value of gross output per 1 UAH of		
	the value of fixed capital		
The capital intensity of	shows what part of the value of fixed capital accounts for 1		
production	UAH of the value of gross output		
Rate of return	is defined as the ratio of net income to the average annual value		
	of fixed and current capital and expressed in percentage		
Level of profitability (revenue)	shows the amount of profit of the enterprise per 1 unit of value		
of fixed capital of fixed capital of business entity.			

9. The current capital of the enterprise does not include:

- a) inventories;
- b) work in progress;
- c) household inventory;
- d) future expenses.

10. Items of work that have not passed all stages of processing yet - are:

- a) inventories;
- b) low-value and perishable items;
- c) finished products in warehouses;
- d) work in progress.

9. Teaching methods.

Teaching methods are ways of joint activities and communication between teachers and graduates, providing positive motivation to learn, mastering the system of professional knowledge, skills, and abilities, forming a scientific worldview, developing cognitive forces, and a culture of mental work for the future professionals.

The following teaching methods are used during the educational process:

Depending on the source of knowledge: verbal (explanation, conversation, discussion, dialogue); visual (demonstration, illustration); practical (problem-solving, business games).

By the nature of the cognitive activity: explanatory-visual problem statement; partial search and research methods.

By place in educational activities:

- methods of organization and implementation of educational activities that combine verbal, visual, and practical methods; reproductive and problem searching; methods of educational work under the guidance of a teacher and methods of independent work of higher education students;

- methods of control and self-control over educational activities: methods of oral, and written control; individual and frontal, thematic and systematic control.

The process of teaching the discipline to intensify the educational and cognitive activities of higher education seekers provides for the use of the following educational technologies:

- working in small groups allows for to structure of practical seminars on the form and content, creates opportunities for participation of each student in higher education in the work on the topic of the lesson, and provides the formation of personal qualities and experience of social communication;

- seminars-discussions involve the exchange of views and views of participants on this topic, as well as develop thinking, help to form views and beliefs, the ability to formulate opinions and express them, learn to evaluate other people's suggestions, critically approach their own views;

- brainstorming - a method of solving urgent problems, the essence of which is to express as many ideas in a limited period of time, discuss and select them;

- case method - a method of analysis of specific situations, which allows to bring the learning process closer to the real practical activities of specialists and involves consideration of industrial, managerial, and other situations, complex conflicts, problematic situations, and incidents in the study of educational material;

- presentations - speeches to the audience, used to present certain achievements, results of the group, a report on the implementation of individual tasks, briefings, and demonstrations.

10. **Forms of assessment**

According to the "Regulations on exams and tests at the National University of Life and Environmental Sciences of Ukraine", approved by the Academic Council of NULES of Ukraine on Aprile 26, 2023, Protocol No. 5, the types of control of higher education are current control, intermediate and final certification.

Ongoing control is carried out during practical, laboratory, and seminar classes and aims to check the level of readiness of higher education students to perform specific

work.

Intermediate control is conducted after studying the program material and should determine the level of knowledge of higher education students in the program material obtained during all types of classes and independent work.

Forms and methods of intermediate control, mastering the program material are developed by the lecturer of the discipline and approved by the relevant department in the form of testing, written tests, colloquium, etc., which can be assessed numerically.

Mastering the program material by a higher education student is considered successful if his / her rating is not less than 60 points on a 100-point scale.

Semester control is conducted in the form of a semester exam or semester test in a particular discipline.

A semester exam is a form of final attestation of mastering the theoretical and practical material on the academic discipline for the semester.

A semester test is a form of final control, which consists in assessing the mastering of higher education theoretical and practical material (performed by students certain types of work in the practical, seminar, or laboratory classes and during independent work) in the discipline for the semester.

A differentiated test is a form of control that allows for assessing the implementation and mastery of higher education program of practical training, preparation, and defense of course work (project).

Applicants for higher education are required to take exams and tests in accordance with the requirements of the working curriculum within the timeframe provided by the schedule of the educational process. The content of exams and tests is determined by the working curricula of disciplines.

The content of exams and tests is determined by the working curricula of disciplines.

11. **Distribution of grades received by students.** Evaluation of student knowledge is carried out on a 100-point scale and is converted to national grades according to Table 1 "Regulations and Examinations and Credits at NULES of Ukraine" (order of implementation dated 26.04.2023, protocol №10)

Student rating paints	National grade based on exam results					
Student rating, points	Exams	Credits				
90-100	Excellent					
74-89	Good	Passed				
60-73	Satisfactory					
0-59	Unsatisfactory	Not passed				

In order to determine the rating of a student (listener) in the discipline \mathbf{R}_{dis} (up to 100 points), the rating from the exam \mathbf{R}_{ex} (up to 30 points) is added to the rating of a student's academic work \mathbf{R}_{aw} (up to 70 points): $\mathbf{R}_{dis} = \mathbf{R}_{aw} + \mathbf{R}_{ex}$.

11. Educational and methodological support.

1. Electronic training course <u>https://elearn.nubip.edu.ua/course/view.php?id=4790</u>

2. The educational and methodical complex of studying the discipline "Economics of the enterprise " (a working program of the discipline, the program of the discipline, the course of lectures, illustrative materials).

3. A.Yakymovska L.Stepasyuk. Workbook for practical tasks in the discipline "Economics of the enterprise". K. "CP" COMPRINT "". 2022.

12. Recommended sources of information

1. Martin Ricketts The Economics of Business Enterprise. UK. 2019. 680 pp.

2. Slavuta O. I. Supporting lecture notes on course «Economy of enterprise» (for the students of 2-3 courses daily form of studies, study direction 6.030504 «Economy of enterprise»). Kh.: KNAME, 2020. 72 p.

3. L. Stepasyuk, N. Sulima Economics of enterprise. Textbook. L. Stepasyuk, N. Sulima. K. «CP «Komprint». 2021. 345 p.

4. L.L. Lazebnyk, V.V. Hurochkina, L.V. Sliusareva ta in. Ekonomika pidpryiemstva. Irpin :Universytet DFS Ukrainy, 2021. – 426 s.

5. Ekonomika pidpryiemstva. Pidruchnyk. Pid zah. red. d.e.n., prof. Kovalskoi L.L. ta prof. Kryvov'iaziuka I.V.. Kyiv : Vydavnychyi dim «Kondor», 2020. 620 s.

6. Tkachuk V.A. Rogach S.M., Gutsul T.A., Balan O.D. Economics and entrepreneurship: tutorial. K. "CP" COMPRINT, 2021. 312 c.

7. Ekonomika pidpryiemstva. Pidruchnyk. Pid zah. red. d.e.n., prof. Kovalskoi L.L. ta prof. Kryvov'iaziuka I.V.. Kyiv : Vydavnychyi dim «Kondor», 2020. 620 s.

8. Altan M., Arkan F. Relationship Between Firm Value And Financial Structure: A Study On Firms In ISE Industrial Index, Journal of Business & Economics Research (JBER). 2019. Vol. 9 (9). Pp. 61–66.

9. Ansheng L. Activity-Based Costing (ABC) and Its Application in ERP. 2019.

10. Blocher E., Stout D., Juras P. and Cokins G. Cost management: a strategic emphasis. (6th ed), New York, NY: McGrawHill Irwin, 2019

11. Balansy ta spozhyvannia osnovnykh produktiv kharchuvannia naselenniam Ukrainy:statystychnyi zbirnyk.

URL:http://www.ukrstat.gov.ua/druk/publicat/kat_u/2018/zb/07/zb_bsoph2017_pdf.pdf

13. Informatsiino-analitychnyi portal APK Ukrainy.

URL:https://agro.me.gov.ua/ua/napryamki/organichne-virobnictvo/organichne-virobnictvo- vukrayini

3. Ofitsiinyi sait Derzhavnoi sluzhby statystyky Ukrainy. URL:http://ukrstat.org/uk/metod_polog/metod_doc/2008/270/metod.htm

14. AgroPortal. <u>URL:https://agroportal.ua/</u>

15. Statista. <u>https://www.statista.com/</u>