

BUNIN YELETS STATE UNIVERSITY

WORKING PROGRAM OF THE DISCIPLINE **B1.C.04.08 Economics of enterprise (organisation)**

Training area: *38.03.02 Management*

Orientation (profile): *Organization management and logistics*

Qualification (degree): *Bachelor's degree*

Form of study: *full-time*

Institute of Economics, Management and Service Technologies

Department of Economics and Management named after N. G. Nechaev

	full-time form	full- shape	time correspondence
Course	3		
Semester/ trimester	5		

Lectures	32		
Laboratory classes			
Practical (seminar) classes	32		
including practical training	-Form		
of intermediate certification	Exam-0.3 Course project – 0.5		
Control	9		
Other forms of work	1		
Independent work	69.2		

Total hours: 144

Labor intensity: 4 credit unitss.

Developer of the work program:

Candidate of *Economic Sciences*, Associate Professor *HN.CS. Trubitsyn*

I. ORGANIZATIONAL AND METHODOLOGICAL SECTION

The purpose of studying the discipline: students acquire comprehensive knowledge about the principles and regularities of the organization's functioning as an economic system, methods of planning and managing the company's activities in order to increase its efficiency.

Objectives of studying the discipline:

- familiarization with the functions and goals of the enterprise as the primary link of the national economy;
- formation of ideas about modern methods of managing enterprises and the processes of their functioning;
- acquisition of skills in assessing the efficiency of using factors of production and analyzing the results of enterprises' activities.

Place of the discipline in the structure of the OPOP: implemented as part of the mandatory part of the block B1. Disciplines (modules).

Planned results of training in the discipline:

Code of competence	Indicators of achievement of competence	Planned results of training in the discipline
UC-10	Know: - the conceptual framework of economic science and the basic principles of the functioning of the economy; - the goals and mechanisms of the main types of social economic policy.	Knows: - the basic terminology of the economy of organizations, the regulatory framework for the functioning of enterprises; - the main economic indicators of the company's activity and the methodology for calculating them
	should be able to: - use methods of economic and financial planning to achieve the set goal; - use financial tools to manage personal finances (personal budget).	Can do: - calculate the main economic performance indicators of the enterprise; - analyze the dynamics and structure of basic economic indicators.
	Own: - skills in applying economic tools for financial management, taking into account economic and financial risks in various areas of life.	Owns: - methods of economic calculations; - skills in applying the current regulatory framework, used for calculating economic indicators.
MIC-1	Know: - economic and socio-economic indicators that characterize the activities of economic entities; - basic principles of implementing economic, managerial and financial processes in various fields.	Knows: - methods for assessing the effectiveness of an organization (enterprise) functioning in a market economy system; - fundamentals of developing and implementing management decisions in conditions of uncertainty and risk.
	Be able to:	Can do:

	<ul style="list-style-type: none"> - collect and analyze data necessary for calculating economic and socio-economic indicators that characterize the activities of economic entities; - apply economic, managerial and financial tools in solving professional problems. 	<ul style="list-style-type: none"> - evaluate the factors that determine the current state of the organization's economy. - apply economic and managerial tools in solving professional problems.
	Own: <ul style="list-style-type: none"> - skills in collecting and analyzing data necessary for calculating economic and socio-economic indicators that characterize the activities of economic entities. 	Owns: <ul style="list-style-type: none"> - skills in drawing up calculations in the socio-economic sphere, enterprise development plans; - skills to assess the effectiveness of management decisions made.
GPC-4	Know: <ul style="list-style-type: none"> - basic methods for identifying opportunities and threats in the external environment of the organization. 	Znaet: <ul style="list-style-type: none"> - key indicators for assessing opportunities and threats in the external environment of the enterprise.
	Be able to: <ul style="list-style-type: none"> - identify and evaluate opportunities for the organization's development, taking into account available resources; - develop business plans for projects and business lines. 	UmeShould be able to: <ul style="list-style-type: none"> - calculate and evaluate performance indicators for using pecypcothe organization's resources.
	Own: <ul style="list-style-type: none"> - methods of assessing market situations, taking into account the prospects of the organization's activities; - methods of developing business plans and justifying financial and economic decisions. 	Vladet: <ul style="list-style-type: none"> - methods of calculating financial and economic indicators and justifying financial and economic decisions.

II. CONTENT AND SCOPE OF THE DISCIPLINE

**with an indication of the number of hours allocated for students ' contact work
with a teacher (by type of training sessions) and for independent work**

Full-time education

n /	a Name of sections and	topics Total	Classroom classes			Sam. rab.
			LK	PZ	LB	
	Section 1. Organization of enterprise	activities 32	10	10		12
1.	Topic 1. Organization (enterprise) in the market economy system	8	2	2		4
2.	Topic 2. Production and organizational structure of the company: principles of organization of the production process	12	4	4		4
3.	Topic 3. Company personnel.	12	4	4		4

	Forms of material incentives for labor					
	Section 2. Production factors of the organization	28	8	8		12
4.	Topic 4. Fixed capital of the company	14	4	4		6
5.	Topic 5. Working capital of the company	14	4	4		6
	Section 3. Efficiency of the organization	73,2	14	14		45,2
6.	Topic 6. Production costs and production costs	12	2	2		8
7.	Topic 7. Profit and profitability	16	4	4		8
8.	Topic 8. Investment activity of the firm	16	4	4		8
9.	Topic 9. Pricing	15	2	2		11
10.	Topic 10. Finance and financial condition of enterprises	14.2	2	2		10.2
	<i>Exam</i>	<i>0.3,3</i>				
	<i>Control</i>	<i>9</i>				
	<i>Other forms of work</i>	<i>1</i>				
	<i>Course project</i>	<i>0.5</i>				
	<i>Total for the 5th semester</i>	<i>144</i>	<i>32</i>	<i>32</i>		<i>69.2</i>
	B including practical training	-				
	TOTAL:	144	32	32		69.2

Full-time and part-time education (not implemented)

Part-time education (not implemented)

III. EVALUATION MATERIALS FOR THE CURRENT AND FUTURE EVALUATION OF THE PROJECT. INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

The current certification is conducted in the form of a test paper (in the traditional or test form).

Standard version of the control work

In the traditional form:

1 option

1. A tariff - free system for organizing labor remuneration
2. Assessment of the composition, movement and efficiency of labor use

3. Determine the average number of employees for February, March, the first quarter, or the year if a company with 100 employees started working on March 1 and was liquidated on April 17.

4. Determine the number of employees who are employed, employed, or turnover, if the average number of employees for the reporting period was 600, 40 people were hired during the reporting period, 220 people were dismissed, including 100 people for violating labor discipline, and 50 people at their own request.

Option 2

1. Experience in the formation of labor remuneration in foreign countries

2. Composition and structure of the company's personnel

3. Installation of a reinforced concrete column is carried out by a team of 7 people. Among them: 1 employee of the 6th category, 2 employees of the 5th category, 1 employee of the 4th category, 3 employees of the 3rd category. The standard time for installing the column is 5.2 people/hour. The tariff rate of the 1st category is 1 rub. 75 kopecks. Determine the piecework price for the installation of the column, if there is the following tariff grid:

Tariff category	1	2	3	4	5	6
Tariff coefficient	1	1.13	1.29	1.48	1.71	2

4. The agricultural enterprise has been operating since August 16. The number of employees on the list was: 16.08. - 200 people, 17.08. - 220 people, 18.08. - 260 people, 19.08. - 280 people, from 20.08. to 31.08. - 300 people; from 1.09. to 30.09. - 310 people. Determine the average number of employees in August, in the third quarter, and for the year.

Option 3

1. Labor rationing

2. Tariff system for organizing labor remuneration

3. Determine $T_{\text{the number of main workers}}$, $T_{\text{the number of staff departures}}$, $T_{\text{the number of staff admissions}}$, $T_{\text{the number of staff replacements}}$, if the enterprise has 220 main workers and 200 auxiliary ones. In the current period, 20 people left at their own request, 1 person left for violation of labor discipline, and 9 people retired. 40 people were hired.

4. Determine the average number of employees, if on May 1 the number of employees in the enterprise on the list was 1000 people; on May 12, 10 people entered educational institutions; on May 16, 12 people were accepted, and on May 26, 6 people left.

4 option

1. Piecework payment system

2. Planning the number of employees of the enterprise

3. The seasonal enterprise has been operating since May 17. The number of employees on the list was (people): May 17 – 300; May 18-330; May 19-350; May 20-360; from May 21 to May 31-380; from July 1 to December 31-400. Determine the average number of employees listed in May, II, III, and IV quarters, and for the year.

4. The first team of 5 people was given 4 days to repair the 20-meter track. She completed the job 1 day earlier. Another team repaired 30 m of track in 4 days. There were 8 people in the team. The cost of one meter of the work path is 280 rubles.

Determine the daily labor productivity of each team.

In the test form:

1. The main features of an enterprise do NOT include...

- 1) operational and economic independence
- 2) organizational unity
- 3) high capital turnover
- 4) isolation of property
- 5) unity of command

2. The volume of products produced but not sold by the enterprise is called ...

- 1) volume of marketable products
- 2) the volume of gross output
- 3) net production volume
- 4) sales volume

3. The active part of fixed assets includes ...

- 1) perennial plantings
- 2) buildings
- 3) buildings
- 4) vehicles

4. Depending on the industry affiliation, the company's personnel are divided into...

- 1) main and auxiliary workers
- 2) managers and specialists
- 3) personnel of the main activity and non-industrial divisions
- 4) workers and employees

5. The purpose of classifying costs by calculation items is to...

- 1) setting the product price
- 2) calculating the unit cost of a particular type of product
- 3) determining the cost of raw materials and supplies
- 4) the basis for drawing up an estimate of production costs

6. The company's strategy is to ...

- 1) a special type of scientific activity
- 2) sequence of steps to achieve the firm's main long-term goals
- 3) control of the company's development process
- 4) a special discipline of scientific foresight

7. The form of organization of production, characterized by a combination of multi-profile productions within one enterprise, is called...

- 1) concentration
- 2) cooperation
- 3) by combining
- 4) specialization

8. A wide range of manufactured products and their high labor intensity is typical for _____ type of production.

- 1) a single
- 2) average production

- 3) large-scale production
- 4) mass production

9. The scientific principle of production organization, which involves the division of the production process into separate technological processes, operations, transitions, techniques, is called the principle of ...

- 1) integrations
- 2) specializations
- 3) differentiations
- 4) concentrations

10. The main production link in the production structure of the enterprise is ...

- 1) workplace
- 2) laboratory
- 3) shop floor
- 4) dining room

11. The main function of a business plan is to ...

- 1) operational management of the company
- 2) coordination and regulation
- 3) control of the company's development process
- 4) raising funds

12. Research activities aimed at obtaining and processing new original evidence and information are called ...

- 1) intellectual activity
- 2) scientific work
- 3) labor activity
- 4) production work

13. Investments in production involve investments in the form of ...

- 1) capital expenditures
- 2) current production costs
- 3) the company's costs for production and sales of products
- 4) the cost of maintaining machinery and equipment

14. Variable expenses include such cost items as...

- 1) general operating expenses
- 2) fuel and energy for technological purposes
- 3) depreciation and amortization
- 4) rental fee

15. The net profit of an enterprise is defined as ...

- 1) taxable profit plus taxes
- 2) profit from sales minus cost of sales
- 3) gross income plus taxes
- 4) taxable profit minus income tax

16. The volume of sales at which a firm covers all fixed and variable costs without making a profit determines ...

- 1) gross income
- 2) break-even point

- 3) net profit
- 4) advanced playback

17. The number of man-hours spent on the output of a unit of production is called ...

- 1) development of
- 2) labor productivity
- 3) labor intensity
- 4) integrated development

18. The amount of material and monetary values received by an employee for a certain period of time for the work performed in accordance with the quality and quantity of labor spent by him is called...

- 1) piecework rate
- 2) the tariff rate
- 3) real wages
- 4) nominal salary

19. Under the piecework system of remuneration, wages are determined by...

- 1) piecework rate and scope of work performed
- 2) piecework rate and time worked by employees
- 3) the tariff rate, the time worked by employees
- 4) piecework rate and tariff rate

20. The annual value of depreciation of fixed assets, expressed as a percentage, is called...

- 1) physical wear and tear
- 2) depreciation
- 3) profitability
- 4) depreciation rate

21. The indicator calculated by the ratio of marketable products to the cost of fixed assets is called...

- 1) capital intensity
- 2) fund return фондоотдачей
- 3) profitability
- 4) liquidity

22. The working capital cycle does not include a stage ...

- 1) warehouse
- 2) implementations
- 3) production facilities
- 4) turnover rate

23. Ergonomic product quality indicators characterize...

- 1) compliance of the product design with the characteristics of the human body
- 2) rationality of form, integrity of composition
- 3) efficiency of technological solutions
- 4) adaptability of products for transportation

24. The production capacity of an enterprise is measured in ...

- 1) natural meters
- 2) coefficients

3) in terms of value

4) percentages

25. The product price is defined as...

1) sum of variable and fixed costs

2) the unit price of the product when it is sold

3) the total cost of the company's expenses related to the production and sale of goods

4) total amount of variable costs per unit of goods + profit

26. Commercial organizations include...

1) public organizations

2) federal state-owned enterprises

3) associations and unions

4) consumer cooperatives

27. The main production unit of an enterprise is...

1) production area

2) workplace

3) shop floor

4) design office

28. The beginning of scientific management is associated with the name...

1) M. Folleta

2) F. Taylor

3) F. Herzberg

4) E. Mayo

Intermediate certification of students is carried out in the form of exam with the use of the following assessment materials: list of questions for the exam.

**Questions for the exam
(5 semester full-time study)**

1. Enterprise in the market economy system
2. Structure of a modern enterprise
3. Historical genesis of enterprise development
4. Classification of enterprises
5. Business entities
6. Organizational and legal forms of entrepreneurship in the Russian Federation
7. Features of functioning of separate organizational forms: sole ownership.
8. Features of functioning of separate organizational forms: partnership
9. Features of functioning of certain organizational forms: joint-stock company
10. Procedure for establishing, reorganizing and liquidating entrepreneurial firms
11. Production processes at the enterprise
12. Organization of production at the enterprise
13. Forms of production management at the enterprise
14. Composition and structure of the company's personnel
15. Assessment of the composition, movement, and efficiency of labor use
16. Planning the number and remuneration of employees of the enterprise

17. Labor rationing
18. Tariff system for organizing labor remuneration
19. Forms and systems of remuneration
20. Piecework payment systems and their varieties
21. Time-based payment systems
22. Surcharges, surcharges and bonuses at the enterprise
23. Tariff-free payment system
24. Features of labor remuneration in market-developed countries
25. Structure of the company's fixed capital
26. Reproduction of fixed capital: concept and types of wear and tear
27. Reproduction of fixed capital: concept and types of depreciation
28. Intangible assets, depreciation and amortisation
29. Indicators of equipment, traffic, and use of OK
30. Calculation of production capacities of the enterprise
31. Composition, structure and sources of working capital of the enterprise
32. Rationing of working capital
33. Indicators of the use of working capital of the enterprise
34. Concept and types of enterprise costs
35. Classification of costs by elements
36. Classification of costs by calculation items
37. Profit and its types
38. Profit planning methods
39. Profitability of production
40. Concept and classification of investments
41. Investment performance assessment
42. Pricing principles and types of prices
43. Pricing policy of the enterprise, methods of setting prices
44. Financial condition of an industrial enterprise
45. Expenses, costs and expenses of the enterprise.
46. Cost of production (works, services): concept and classification.
47. The essence and functions of prices as a factor of an economic category, the price system and their classification.
48. Pricing policy of the organization (enterprise).
49. Costly pricing methods.
50. Market pricing methods.
51. Parametric pricing methods.
52. Approaches to assessing the efficiency of an enterprise: the essence of efficiency, methodological approaches to calculating performance indicators.
53. The main indicators for evaluating the economic activity of an enterprise: the procedure for determining and values.
54. Profit as the main financial result of an enterprise's activity: the concept of profit, its economic content; types of profit and methods of determination; use of the enterprise's profit; factors of profit increase.
55. Profitability of the enterprise and products: the concept and value of the enter-

- prise profitability indicator; the system of profitability indicators, methods of their calculation; factors affecting the change in profitability.
56. The concept and functions of an organization's finances, financial resources.

**Sample topics of course projects
(5 semester full-time study)**

1. Firm as an economic agent of market relations.
2. The essence of enterprises and forms of economic activity.
3. Classification of firm types.
4. The structure of modern business in market-developed countries.
5. General, production and organizational structure of enterprises.
6. Business entities.
7. Legal entities: concept, main characteristics and legal capacity.
8. Small business. State support for small businesses.
9. Entrepreneurial risk: nature, types, risk management and methods of their assessment.
10. Corporate forms of entrepreneurship: holdings, financial and industrial groups.
11. Procedure for establishing, reorganizing, and liquidating entrepreneurial firms.
12. Content of fixed capital and its structure.
13. Reproduction of fixed capital.
14. Indicators of enterprises' fixed capital provision, its movement and use.
15. Production capacities of the enterprise and their use
16. The main ways to improve and use fixed capital.
17. Composition, structure and sources of working capital of the enterprise.
18. Rationing of working capital of enterprises.
19. Indicators for the use of working capital of enterprises
20. Efficiency of working capital use of the enterprise Inventory management system of material values.
21. Composition and structure of the company's personnel.
22. Assessment of the composition, movement and efficiency of labor use in the enterprise.
23. Justification of the required number of employees of the enterprise by category.
Planning the number and remuneration of employees of enterprises
24. Labor rationing at the enterprise.
25. Piecework payment system and its varieties.
26. Time-based payment system and its varieties.
27. Contract system for hiring employees.
28. Surcharges, surcharges, and bonuses at the enterprise.
29. Features of labor remuneration in market-developed countries
30. Concept and types of enterprise costs.
31. Economic costs of the enterprise in the short-term period.
32. Long-term economic costs of the enterprise.
33. Classification of enterprise costs by calculation items.

34. Classification of enterprise costs by elements.
35. Calculation of planned production cost calculations at the enterprise.
36. Methods of cost accounting and calculation of the actual cost of production.
37. Foreign experience in cost accounting under market conditions.
38. Enterprise profit: its essence and types.
39. Methods of enterprise profit planning.
40. Profitability of products, production, capital and sales.
41. The role of prices in enterprise management.
42. Pricing strategies of enterprises: types and choice.
43. Price system: types of prices and their classification.
44. Pricing: definition, methods, and classification.
45. Financial planning of the enterprise.
46. Assessment of profitability, solvency and liquidity of the enterprise.
47. Business plan, its role in planning the economic activity of the enterprise.
48. Stages of development and main sections of the business plan.
49. Concept, essence and classification of investments.
50. Evaluation of the effectiveness of investment projects: indicators, criteria.
51. Investing in innovations and managing these projects.
52. Types of intra-company planning.
53. Forecasting the company's activity.
54. Short-and long-term financial planning.
55. Planning the culture of an economic organization.
56. Development of investment solutions for capital investments.
57. Directions for improving the efficiency of using capital investments.
58. The main directions of improving the efficiency of the enterprise in the transition economy of the Russian Federation.

IV. LIST OF LITERATURE REQUIRED FOR MASTERING DISCIPLINES

4.1. Basic literature

1. Chaldaeve L. A. *Ekonomika organizatsii : uchebnyy i praktikum dlya vuzov* [Organization economics: textbook and practice for universities.]; edited by L. A. Chaldaeve, A.V. Sharkova. - 3rd ed., reprint. and add-ons. - Moscow: Yurayt Publishing House, 2023. - 344 p — - (Higher education). — ISBN 978-5-534-14485-7. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/511735> (accessed: 20.04.2024).

2. Korshunov, V. V. *Economics of organization (enterprise) : textbook and practical course for universities* / V. V. Korshunov. - 6th ed., reprint. and add-ons. - Moscow: Yurayt Publishing House, 2023. - 363 p — - (Higher education). — ISBN 978-5-534-16408-4. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/530955> (accessed: 20.04.2024).

4.2. Additional literature

1. Kirilchuk S. P. *Ekonomika predprinimatel'stva : uchebnik dlya vuzov* [Enterprise Economics: a textbook for universities.]; under the general editorship of S. P. Kirilchuk. - 2nd ed., reprint. and add-ons. - Moscow: Yurayt Publishing House, 2023. - 458 p — - (Higher education). — ISBN 978-5-534-15878-6. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/510104> (accessed: 20.04.2024).

V. LIST OF RESOURCES OF THE INFORMATION AND TELECOMMUNICATION NETWORK "INTERNET" REQUIRED FOR MASTERING THE discipline

№ Item No	. Link to the information resource	Name of the development in electronic form	Availability
1.	http://www.aup.ru/Административно-управленческий	portal. It includes an electronic library of business literature and documents, a business forum on various aspects of the theory and practice of organization, planning and management of enterprises. The sections also contain ready-made business plans, statistical reference books, and analytical reviews.	Free access
2.	http://window.edu.ru/	The information system "Single window of access to educational resources" provides free access to the catalog of educational Internet resources and a full-text electronic educational and methodical library for general and professional education	Free access

VI. MODERN PROFESSIONAL DATABASES AND INFORMATION AND REFERENCE SYSTEMS

1	http://www.biblioclub.ru.biblioclub.ru	Electronic Library System (EBS) University Library online	Registration via any university computer. In the future, unlimited individual access is provided from any point where there is
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			access to the Internet
2	..garant.ru	www.garant.ru Legal information Portal	Free access
3	www.elibrary.ru	Russian information portal in the field of science, technology, medicine and education	Free access
4	www.consultant.ru	Russian Computer Reference and legal system	Free access

VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE software

When implementing an academic discipline, the following licensed and freely distributed software is used:

- Microsoft Windows;
- Microsoft Office;
- LibreOffice, etc..

VIII. EQUIPMENT AND TECHNICAL MEANS OF TRAINING, REQUIRED FOR THE IMPLEMENTATION OF AN EDUCATIONAL ПРОЕКТЫЕ ДЛЯ ОСУЩЕСТВЛЕНИЯ ОБРАЗОВАТЕЛЬНОГО PROCESS BY DISCIPLINE

Training sessions are held in classrooms equipped with specialized furniture, including stationary or portable teaching equipment (projector, screen, computer / laptop).

Independent work is carried out in classrooms equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of the university.