

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ



"ЗАТВЕРДЖУЮ"
Заступник керівника
(проректор з науково-педагогічної роботи)

Микола АФАНАСЬЄВ

Аналіз діяльності підприємств туристичної галузі

робоча програма навчальної дисципліни

Галузь знань **24 «Сфера обслуговування»**
Спеціальність **242 «Туризм»**
Освітній рівень **перший (бакалаврський)**
Освітня програма **Туризм**

Статус дисципліни **вибіркова**
Мова викладання, навчання та оцінювання **англійська**

Завідувач кафедри
туризму

Олена СУЩЕНКО

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MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
KHARKIV NATIONAL UNIVERSITY OF ECONOMICS



Analysis of Activity of Tourism Enterprises

syllabus of the academic discipline

Field of knowledge **24 «Service sector»**
Speciality **242 «Tourism»**
Educational level **first (bachelor)**
Educational programme **Tourism**

Discipline type **selective**
The language of teaching,
learning and rating **English**

Head of Department
of Tourism

Olena SUSHCHENKO

APPROVED
at a meeting of Department of the Tourism
Protocol № 1 of 26.08.2020.

Compiled by: N. Pohuda, PhD in Economics, Associate Professor

Letter of renewal and re-approval of the syllabus of the academic discipline

Academic year	Date of the Department of Tourism meeting	Minutes number	Signature of the Head of the Department

Introduction

The main task of the economics is the creation of organizational and economic mechanism which allows solving successfully the whole range of problems of competition, risk, business integration etc. Therefore, the system of economic knowledge should be based on the deep analysis of these processes. Educational discipline «Analysis of Activity of Tourism Enterprises» is a knowledge area which describes the business analysis activities that take place for an enterprise to identify business opportunities, describe how to identify business needs and state the scope of their solutions.

The aim of the analysis is to obtain information required for managerial decision making by the internal users of information (administration of a company) – on the adjustments of the financial policy of an enterprise, and by the external users - on the realization of specific plans applied to the enterprise (acquisition, investments, conclusion of contracts etc.).

The main directions of the analysis are the following:

Balance structure and net circulating capital analysis;

Labor effectiveness analysis;

Liquidity and financial stability analysis;

Profitability and cost structure analysis;

Turnover analysis;

Profitability analysis.

The analysis of economic activity of an enterprise is of great importance, since only on the basis of the financial analysis one may identify the financial state of tourism enterprise, and to plan measures on its improvement.

Educational discipline “Analysis of Activity of Tourism Enterprises” is a selective discipline and is studied according to the curriculum of training for bachelor degree 242 “Tourism” for full-time students.

The Purpose of the Academic Discipline is forming a system of special knowledge and skills in the area of analysis and planning of economic-financial indicators in the tourism sphere in order to solve particular economic tasks which emerge during the development of management mechanism of resource potential.

Characteristics of the discipline

Academic year	3
Semester	6
Number of Credits ECTS	5
Final assessment	exam

Structural-logical scheme of the discipline

Prerequisites	Postrequisites
World economy and international economic relations	Competitiveness management of enterprises in the tourist industry
Economics of recreation and tourism	Management and Marketing of Tourism
Hotel business	

Competencies and learning outcomes of the discipline

Competence	Learning outcomes
Ability to establish the nature of the relationship and interdependence of the principles of economic analysis	Knowledge, skills and abilities of functioning and development of comprehensive economic evaluation, graphic methods and methods of expert evaluation
Ability to analyze, rationally and critically assess the need and feasibility of a particular method	
Ability to apply spatial and temporal types of economic analysis, solving problems of management and financial analysis	

Competence	Learning outcomes
Ability to analyze the features of tourism product	Knowledge, skills and abilities of understanding material resources, as well as the effectiveness of their use
Ability to apply methods for determining the amount of fixed and variable costs for the production of a tourist product	
Ability to realize the need for constant monitoring of the use of material resources, gaining the ability to assess the effectiveness of their use	

The program of the Academic Discipline

Content module 1.

Fundamental basis of economic analysis and economic activity

Theme 1. Economic analysis as a science. Methods of economic analysis

1.1. General characteristics of the discipline

Subject and object of economic analysis. Objective of economic analysis. The relationship of discipline with other sciences.

1.2. Principles of economic analysis

The essence of the principles of economic analysis. The basic principles of economic analysis.

1.3. Formation and development of economic analysis in Ukraine

The history of formation of economic analysis in Ukraine. The transformation of economic analysis in the modern world.

1.4. The method of economic analysis and its characteristics

Method as a mean of research. The characteristic features of the method of economic analysis. Determination of the method of economic analysis.

1.5. Logical methods of economic analysis and methods of complex economic evaluation

The essence and objectives of the method of complex economic evaluation. The main methods of complex evaluation.

Theme 2. Types of analysis and its information support

2.1. Classification of types of economic analysis

Classification criteria of defining the types of economic analysis. Microeconomic and macroeconomic types of economic analysis.

2.2. Spatial and temporal types of economic analysis

The essence of spatial and temporal types of economic analysis. External and internal economic analysis. Strategic, operative and retrospective economic analysis.

2.3. Managerial and financial analysis

The essence of managerial and financial analysis. The subjects of managerial and financial analysis. Functional cost analysis, its goals and features.

2.4. The information base of economic analysis

Types of information resources. Formation of the information base. Methods of representativeness of the data selection process. The documentation of the analysis results.

Theme 3. Analysis of the production of goods, works and services

3.1. Objectives and information support of the analysis of production of goods, works and services of the enterprise

The main objectives of the analysis of production of goods, works and services of the enterprise. The information base for the analysis of the production of goods, works and services.

3.2. Stages of analysis of production, works and services of the enterprise

Analysis of the plan implementation and the dynamics of production output and sales. Analysis of the range and structure of production. Analysis of the quality and competitiveness of products. Analysis of the complexity and rhythmicity of the enterprise.

3.3. Analysis of the production of tourism product

The essence of the tourism product. The structure of the tourism product. Gross tourism product. Ensuring the quality of production of the tourist product.

Content module 2.

Analysis of economic activity of an enterprise

Theme 4. Analysis of production costs, primary cost and sales of products

4.1. The concept and method of determining the amount of fixed and variable costs. Analysis of the total cost of production

Meaning and objectives of cost analysis of production. The essence of the fixed and variable costs. Methods of their determination. Characteristics of the cost of production. Methods of their accounting.

4.2. Analysis of primary cost of product

Objectives and main directions of analysis of production primary cost. The analysis of indicators of production primary costs. Analysis of the structure of production primary costs. Reserves of production primary costs reducing.

4.3. Analysis of production primary costs and the cost of sale of the tourism product

The essence of the production costs of the tourist product. Classification of costs of production and sale costs of tourist product. Managing the costs of production of tourist enterprises.

Theme 5. Analysis of labor resources use and expenditures on labor

5.1. Analysis of enterprises labor resources

Characteristics of enterprise labor resources. Features of labor in the tourism enterprise. Indicators of movement of the enterprise workforce.

5.2. Analysis of labor and salary fund

Essence of salary. Forms and payment systems in the tourism enterprise. Composition of the salary fund in the tourism enterprise.

5.3. Analysis of labor productivity

The essence of productivity. Indicators of labor productivity. Factors increasing the labor productivity.

Theme 6. Analysis of material resources and efficiency of their use

6.1. Material resources analysis objective

Definition of material resources. Objective of analysis and information sources for the analysis of material resources.

6.2. Analysis of material resources in the enterprise

Quality control of the plan of logistic support and its actual implementation. Analysis of material resources reserves. Evaluation of reserves of production increasing.

6.3. Analysis of the material resources

System of indicators for estimation of the material resources effectiveness. Calculation method of analysis of the material resources use indicators. Factors of change in material consumption of the products.

Theme 7. Analysis of enterprise financial condition

7.1. Analysis of enterprise assets structure

Essence of company's assets. Classification of assets. Analysis of long-term and short-term assets.

7.2. Analysis of financial stability of enterprise

Essence of company's financial stability. The current company's financial stability. Indicators of enterprise financial stability.

7.3. Analysis of enterprise liquidity and solvency

Definition of liquidity and solvency. Analysis of liquidity. Analysis of solvency.

7.4. Analysis of tourism enterprise financial condition

Definition of financial condition of the tourism enterprise and its general estimation. Analysis of liquidity and solvency of the tourism enterprise.

Theme 8. Analysis of enterprise financial performance

8.1. Analysis of company's profit

Definition of profit and stages of its generating. Analysis of the structure and dynamics of profit. Analysis of reserves for profit increasing.

8.2. Analysis of enterprise profitability

Definition of profitability. Analysis of profitability indicators of the enterprise.

8.3. Analysis of profit and profitability of the tourism enterprise

Essence and mechanism of profit distribution. Profitability of tourism enterprise activity. Profit and profitability management in the tourism enterprise.

The list of practical classes, as well as questions and tasks for independent work is given in the table "Rating-plan of the discipline".

Teaching and learning methods

A teaching method comprises the principles and methods used for instruction. Commonly used teaching methods may include class participation, demonstration, recitation, memorization, or combinations of these. The choice of teaching method or methods to be used depends largely on the information or skill that is being taught, and it may also be influenced by the aptitude and enthusiasm of the students.

In the process of teaching for enhancing educational and cognitive activity of students both active and interactive teaching technologies are used, including: lectures of problematic character, mini-lectures, work in small groups, seminars-discussions, brainstorming, case method, presentation, familiarization (initial) games, method of project work, computer simulation, Delphi method, the method of scenarios, banks of visual support.

Distribution of forms and methods to enhance the process of studying by themes of the discipline

Theme	Practical application of teaching technologies
1	2
Theme 1. Economic analysis as a science. Methods of economic analysis	Seminar-discussion and problematic lecture on "Determination of stages of formation of economic analysis in Ukraine"
Theme 2. Types of analysis and its information support	Mini-lecture on "The importance of management analysis for the enterprise" Presentation of results in small groups
Theme 3. Analysis of the production of goods, works and services	Mini-lecture, seminar-discussion on "The specifics of the production of the tourist product" Presentation of results in small groups
Theme 4. Analysis of production costs, primary cost and sales of products	Mini-lecture on "Management of expenses of tourist enterprise" Business game "Development of tourism product" Presentation of results in small groups
Theme 5. Analysis of labor resources use and expenditures on labor	Problematic lecture on "Organizational and legal problems of staff provision of tourism enterprises" Case "Motivational component to improve the quality of use of personnel"

Theme 6. Analysis of material resources and efficiency of their use	Problematic lecture on "The impact of efficient use of material resources on the performance of the enterprise"
Theme 7. Analysis of enterprise financial condition	Mini-lecture on "Methods of rating estimation of the financial state of the company" Case "Activity of the enterprise under risk conditions"
Theme 8. Analysis of enterprise financial performance	Problematic lecture on "Non-financial indicators of performance and social value of the activity of the enterprise"

Using techniques of enhancing the process of learning

The theme of discipline	Practical application of techniques	Techniques of enhancing the process of learning
1	2	3
Theme 1. Economic analysis as a science. Methods of economic analysis	Seminar. Subject: «Justification of methods of economic analysis and their peculiarities»	Seminars-discussions and presentations
Theme 3. Analysis of the production of goods, works and services	Tasks 4. Account of charges on the production of tourist enterprise	Work in small groups, brainstorming, presentations
Theme 5. Analysis of labor resources use and expenditures on labor	Seminar. Subject: «The role of universities in providing of quality training for tourism businesses»	Seminars-discussions
Theme 6. Analysis of material resources and efficiency of their use	Tasks 6. Problems of optimization of inventories of tourist enterprise and effective management by them	Work in small groups, brainstorming
Theme 8. Analysis of enterprise financial performance	Tasks 8. Informative model of analysis of financial results of activity of tourist enterprise	Work in small groups, brainstorming

Procedure for evaluation learning outcomes

The system of evaluation of the developed competencies of students takes into account the types of tasks, which according to the curriculum include lectures, seminars, practical studies, as well as independent work. Assessment of competencies gained by students is based on a 100-point accumulation system. Control procedures include:

the current control during the semester at lectures, practical classes, seminars is estimated by the sum of points (the maximum amount is 60 points; the minimum amount that allows a student to complete the discipline is 35 points);

the module control carried out in the form of a control work, taking into account the current control over the relevant content module and aims to integrate the evaluation of the student's learning outcomes after studying the material from the logically completed part of the discipline – a content module;

the final / semester control, conducted in the form of the exam, according to the educational schedule.

The current assessment procedure. is carried out in the following forms:

active work in lectures (1 point for themes №1-4, 2 points for themes 5-8) provided that the student actively participates in the discussion of the topic of the lesson, the formation of questions and expressing their views on the topic of the lesson; total number of points - 12;

- active participation in the performance of practical tasks (1 point for themes № 1-4; for topics 5-8 for 2 points; total - 12);

tasks by themes (work at practical classes) (2 points for themes № 1-4; for themes 5-8 for 4 points) ; total number of points - 24;

- presentation of the results of independent work in laboratory classes on topics № 2-3; maximum score for each - 1 point (a total of 2 points per semester).

Modular control of this discipline is carried out in the form of a written control papers. The written control paper for the first module includes topics № 1-3; for the second module includes topics № 4-8. The structure of the written control paper: 1) theoretical question (maximum score - 2 points); 2) practical task (maximum score 3 points). In total for 1 colloquium 5 points, for a semester –10.

The independent work of the applicant includes: elaboration of theoretical bases of the listened lecture material; study of separate subjects or questions which are provided for independent working out; homework; preparation for practical classes; preparation for the colloquium; search (selection) of sources for preparation of presentations on the set subjects and performance of individual tasks with use of the software.

The procedure for assessing the tasks of independent work involves obtaining points in accordance with the forms and methods of studying during the study of the discipline.

The final control of the knowledge and competences of students for the discipline is carried out on the basis of the exam, the task of which is to check the student's understanding of the programme material in general, the logic and interrelations between the individual sections, the ability to use the accumulated knowledge creatively, the ability to formulate a student's attitude to a particular problem of the discipline etc.

The examination ticket covers the program of the discipline and provides for the determination of the level of knowledge and the degree of mastery of competencies by students.

Each exam ticket consists of 20 tests and 3 practical tasks (situational, diagnostic and heuristic).

The exam ticket includes:

Tests: max number of points - 10.

Situational task: max number of points - 5.

Diagnostic task: max number of points - 10.

Heuristic task: max number of points - 15.

A student should be considered certified if the sum of the points obtained on the basis of the final / semester test makes, conducted in the form of the exam, according to the educational schedule (the maximum amount is 40 points; the minimum amount that allows a student to complete the discipline is 25 points).

A student should be considered certified if the sum of points obtained from the results of the final / semester examination is equal to 100. The minimum possible number of points for current and modular control during the semester is 60. The final grade in the discipline is calculated taking into account the points obtained during the current control of the accumulative system. The total result in points for the semester is: "60 or more points - passed", "59 or less points - failed" and is entered in the test "Statement of success" of the discipline.

Ratings according to this scale include the analysis of data lists of the success, individual student curriculum and other academic documents.

Forms of assessment and distribution of points are given in the table "Rating-plan of the discipline".

Rating assessment on the scale: national and ECTS

Total score on a 100 point scale	ECTS Assessment scale	National scale	
		for exam, differentiated test, course project (work), practice, training	for pass
90 – 100	A	excellent	pass
82 – 89	B	good	
74 – 81	C		
64 – 73	D		
60 – 63	E	satisfactory	non pass
35 – 59	FX	unsatisfactory	

Rating plan of the discipline

Theme	Forms and types of education		Forms of evaluation	Max rating
Theme 1.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme « Economic analysis as a science. Methods of economic analysis »	Work during the lecture	1
	Practical classes	Practical classes « Theoretical and methodological fundamentals of economic analysis ».	The active participation in the performance of practical tasks	1
			Tasks by themes (work at practical classes)	2
<i>Independent work</i>				
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 2.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Types of analysis and its information support »	Work during the lecture	1
	Practical classes	Practical classes «Classification of economic analysis».	The active participation in the performance of practical tasks	1
			Tasks by themes (work at practical classes)	2
			Presentation	1
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 3.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of the production of goods, works and services»	Work during the lecture	1
	Practical classes	Practical classes «Analysis of the production of tourism product».	The active participation in the performance of practical tasks	1

			Tasks by themes (work at practical classes)	2
			Presentation	1
		WRITTEN CONTROL WORK for CONTENT MODULE 1	Current control work	5
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 4.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of production costs, primary cost and sales of products»	Work during the lecture	1
	Practical classes	Practical classes «Analysis of primary cost of product».	The active participation in the performance of practical tasks	1
			Tasks by themes (work at practical classes)	2
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 5.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of labor resources use and expenditures on labor»	Work during the lecture	2
	Practical classes	Practical classes «Analysis of labor and salary fund».	The active participation in the performance of practical tasks	2
			Tasks by themes (work at practical classes)	4
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 6	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of material resources and efficiency of their use»	Work during the lecture	2
	Practical classes	Practical classes «Analysis of material resources in the enterprise».	The active participation in the performance of practical tasks	2
			Tasks by themes (work at practical classes)	4
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 7.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of	Work during the lecture	2

		enterprise financial condition»		
	Practical classes	Practical classes «Analysis of financial stability of enterprise»	The active participation in the performance of practical tasks	2
			Tasks by themes (work at practical classes)	4
	<i>Independent work</i>			
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
Theme 8.	<i>Auditorian work</i>			
	Lecture	Lecture on the theme «Analysis of enterprise financial performance»	Work during the lecture	2
	Practical classes	Practical classes «Analysis of profit and profitability of the tourism enterprise»	The active participation in the performance of practical tasks	2
			Tasks by themes (work at practical classes)	4
		WRITTEN CONTROL WORK for CONTENT MODULE 1	Current control work	5
		<i>Independent work</i>		
	Questions and tasks for self-study	Search, selection and review of literary sources on a given topic	Homework check	
			Exam:	40

Recommended Literature

Main:

1. Погуда Н.В. Опорний конспект лекцій «Аналіз діяльності підприємств туристичної галузі» [Електронний ресурс]. –Режим доступу : <https://pns.hneu.edu.ua/course/view.php?id=5824#section-0>
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12. Мармуль Л. О. *Організаційно-економічний механізм функціонування туристично-рекреаційних підприємств: Монографія* / Л.О. Мармуль, О.А. Сарапіна. – К.: ННЦІАЕ, 2006. – 182с.
13. Ткаченко Т.І. *Економіка готельного господарства і туризму: навч. посібник* / Т.І.Ткаченко, С.П. Гаврилюк. – К.: Київ. нац. торг.-екон. ун-т, 2005. – 179 с.

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14. *Економіка підприємства. Збірник засобів діагностики рівня професійних компетентностей [Електронний ресурс]* : навч.-практ. посіб. / М. В. Афанасьєв, І. Я. Іпполітова, Н. В. Лепетюха [та ін.] ; Харківський національний економічний університет ім. С. Кузнеця. - Електрон. текстові дан. (1,47 МБ). - Харків : ХНЕУ ім. С. Кузнеця, 2019. - 333 с.
15. *Економічний аналіз: методичні рекомендації до самостійної роботи студентів спеціальності 051 "Економіка" першого (бакалаврського) рівня [Електронний ресурс]* / укл. М.М. Салун, Г.Л. Матвієнко-Біляєва; Харківський національний економічний університет ім. С. Кузнеця. - Електрон. текстові дан. (5,47 МБ). - Х. : ХНЕУ ім. С. Кузнеця, 2019. - 36 с.
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