

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

**ЗАТВЕРДЖЕНО**

на засіданні кафедри  
економіки підприємства  
та організації бізнесу  
Протокол № 1 від 02.09.2024 р.

**ПОГОДЖЕНО**

Проректор з навчально-методичної роботи



Маріна НЕМАШКАЛО

**ЕКОНОМІКА ПІДПРИЄМСТВА**

робоча програма навчальної дисципліни (РПНД)

Галузь знань  
Спеціальність  
Освітній рівень  
Освітня програма

**07 Управління та адміністрування  
075 Маркетинг  
Перший (бакалаврський)  
Маркетинг**

Статус дисципліни

Мова викладання, навчання та оцінювання

обов'язкова

англійська

Розробник:  
к.е.н., доцент

Юлія КОТЕЛЬНИКОВА

Завідувач кафедри  
економіки підприємства та  
організації бізнесу

Тетяна ВЛАСЕНКО

Гарант програми

Олена НЕБИЛИЦЯ

Харків  
2024

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS**

**APPROVED**

at the meeting of the enterprise economics  
and business organization department  
Protocol № 1 of 02.09.2024

**AGREED**

Vice-rector for educational and methodical work

Karina NEMASHKALO



**ECONOMY OF ENTERPRISE**

**Program of the course**

Field of knowledge	<b>07 Management and administration</b>
Specialty	<b>075 Marketing</b>
Study cycle	<b>First (bachelor)</b>
Study programme	<b>Marketing</b>

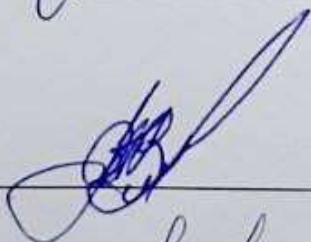
Course status  
Language

**Mandatory  
English**


Developers:  
PhD (Economics),  
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**Kharkiv  
2024**

## INTRODUCTION

The program of studying the course «Economy of enterprise» is compiled according to the study programme of bachelors' preparation. The educational course «Economy of enterprise» belongs to the cycle of mandatory professionally oriented disciplines of bachelor's study for specialty 075 «Marketing», study programme «Marketing».

The current state of development of economic relations in Ukraine requires further elaboration of the basic principles of functioning of an enterprise as the primary link of the national economy. At this level, socially necessary products are produced and services are provided. The enterprise deals with issues of effective use of resources, introduction of high-performance equipment and technologies, application of modern planning methods, finding optimal product sales channels, etc.

This course provides students with a comprehensive understanding of how enterprises function within economic systems, including how the enterprises organize resources, make decisions, and operate within economic environments. It delves into the fundamentals of production, distribution, and consumption within a business context.

**The purpose of the course** is focused on forming the professional competencies in the use of the applied economics foundations and methods of organizing effective activities for solving specific economic problems at the enterprise level

**The objectives of the course are:**

- understanding the basics of enterprise economy;
- development of the ability to assess the resources needed by the enterprise to organize the production process and the efficiency of their use;
- studying the volume of production, quality and competitiveness of products;
- studying the cost of production and pricing methods;
- mastering the methodology of determining income, expenses, financial results and efficiency of the enterprise.

**The object of the course** is the enterprise as an open market system.

**The subject of the course** is economic processes and related impacts on the economy of the enterprise.

The learning outcomes and competencies formed by the course are defined in table 1.

Table 1

### Learning outcomes and competencies formed by the course

Learning outcomes	Competencies
LO2	SC11, SC14
LO4	SC7
LO10	SC14
LO11	GC6, SC13
LO14	GC7
LO16	GC6

Note.

LO2. The ability to analyze and forecast market phenomena and processes based on the application of fundamental principles, theoretical knowledge, and practical skills in marketing activities.

LO4. The ability to collect and analyze the necessary information, calculate economic and marketing indicators, and justify managerial decisions based on the use of appropriate analytical and methodical tools.

LO10. The ability to explain information, ideas, problems, and alternative options for managerial decision-making to professionals and non-professionals in the field of marketing, as well as to representatives of various structural units of a market entity.

LO11. To demonstrate the ability to apply an interdisciplinary approach and perform the marketing functions of a market entity.

LO14. The ability to fulfil functional responsibilities within a team and propose well-grounded marketing solutions.

LO16. The ability to meet the requirements set for a modern marketer and enhance the level of personal professional development.

GC6. Knowledge and understanding of the subject area and understanding of professional activity.

GC7. The ability to apply knowledge in practical situations.

SC7. The ability to determine the impact of functional areas of marketing on the business performance of market entities.

SC11. The ability to analyze the behavior of market entities and identify the characteristics of market functioning.

SC13. The ability to plan and implement effective marketing activities of a market entity in a cross-functional context.

SC14. The ability to propose improvements to the functions of marketing activities.

## **COURSE CONTENT**

### **Content module 1: Enterprise. Concept of functioning.**

#### **Topic 1: Theories and models of enterprises. Basics of entrepreneurship.**

##### **1.1. Modern theories of enterprises.**

The theory of the firm. Transaction cost theory. Managerial theories. Behavioural approach. Team production. John Kenneth Galbraith's theory. Network theory.

##### **1.2. Enterprise as a business entity.**

The concept of an enterprise. The purpose of the operation of the enterprise, its tasks, functions. Features of the enterprise as a business entity, a legal entity. Characteristics of the main types of enterprise activity.

##### **1.3. Entrepreneurship: essence, types, principles.**

Entrepreneurship and the essence of entrepreneurial activity. Entrepreneur, characteristics of an entrepreneur. Principles of entrepreneurial activity. The main functions and types of entrepreneurship.

#### **Topic 2. Types of enterprises, their organizational and legal forms.**

##### **2.1. The legal basis of enterprise functioning.**

Legal basis of establishment, activity, reorganization, liquidation and management of enterprises.

##### **2.2. Classification of enterprise types and their associations.**

Classification of enterprises by certain characteristics: the purpose and nature of the activity; depending on the way of establishment and forming of the authorized fund; enterprise property form; national ownership of capital; types of business partnerships; technology (territorial) integrity and the degree of subordination; depending on a number of employees and the volume of annual gross sales returns; type of economic activity. Characteristics of enterprise associations (association, consortium, concern, corporations, holding and associated enterprises).

### **2.3. Organizational and legal forms of enterprises.**

Features that define different organizational and legal forms of enterprises. Forms of business (sole proprietorship, partnership, corporation). Comparative characteristics of different types of business partnership (public and private joint-stock company, limited liability company, general and limited partnership).

## **Topic 3. Organizational structure, enterprise management and the influence of the external environment on enterprise activity.**

### **3.1. Basics of enterprise management.**

Purpose and principles of enterprise management. Enterprise management functions.

### **3.2. External and internal environment of the enterprise.**

The market environment of the functioning of enterprises. Characteristics of the external and internal environment of the functioning of enterprises. Methodical approaches to the assessment of the enterprise's business environment.

### **3.3. Organizational structures of enterprise management.**

Peculiarities of linear, functional, divisional, matrix, team-based, network structures. Their advantages and disadvantages.

## **Topic 4. Markets and products.**

### **4.1. The nature and structure of markets.**

Markets and market infrastructure. Types of markets. Market of products (services).

### **4.2. Product quality and methods of its evaluation.**

Product quality as an economic category. Factors influencing product quality. Product quality indicators and their characteristics.

### **4.3. Products, their types.**

Service and its specific features. Methods of determining commodity output, gross output, sold products and net output.

## **Topic 5. Product and price policy of enterprise.**

### **5.1. Product life-cycle theory.**

The theory of a product life cycle: product introduction stage, product growth stage, maturity stage, decline stage.

### **5.2. The essence and components of the enterprise's product policy.**

The essence of product policy and its objectives. Product planning and development. Product mix. Product packaging. Product positioning. Product branding. Product strategies.

### **5.3. General characteristics and types of prices.**

The essence and main functions of pricing. Typical price components. Types of prices.

### **5.4. Pricing methods.**

Cost based pricing. Advantages and disadvantages of cost based pricing. Evaluation of cost plus pricing. Full cost plus pricing. Advantages and disadvantages of full cost plus pricing. Marginal cost pricing. Advantages and disadvantages of marginal cost pricing. Market-oriented pricing. Psychological pricing.

## **Content module 2: Resource provision and financial results of enterprise.**

### **Topic 6. Enterprise personnel, productivity and remuneration.**

#### **6.1. The essence and personnel structure of an enterprise.**

Definition of economic terms: labor resources, human resources, human capital, labour force, personnel, labor potential. Categories of enterprise personnel (managers, specialists, workers, non-manual workers). Division of personnel by professions, specialties and qualifications. Separation and characterization of workers by level of qualification.

#### **6.2. Determining the number of employees of the enterprise.**

Account number of staff, average number of employees. Indicators of personnel movement and their determination method. Employee annual turnover rate.

#### **6.3. Indicators of efficient labor use.**

Labor productivity, methods of its measurement and reserves of increase. External and internal factors of labor productivity growth. Labor intensive. Limitations of the labor-intensive.

#### **6.4. Remuneration of enterprise personnel.**

The concept of remuneration. The main functions of wages (reproductive, stimulating, regulatory, social) and their implementation. Forms and systems of labor payment. Functions and principles of payroll. Mechanism of state regulation of wages and social protection. Contractual regulation of remuneration of hired personnel by concluding various agreements.

### **Topic 7. Fixed capital of an enterprise.**

#### **7.1. Fixed assets of an enterprise.**

Concept, classification and structure of fixed assets of an enterprise. Types of fixed assets depending on the role in the production process. Methods of assessing the value of fixed assets: assessment according to the initial cost, revalued, residual, fair and salvage value, assessment according to the depreciable cost.

#### **7.2. Depreciation of fixed assets.**

Depreciation by straight-line method, declining balance method, double-declining balance method, sum of years digits method, units of production method. Fixed asset movement indicators. Indicators of efficiency of fixed assets use.

### **Topic 8. Current assets and intellectual capital.**

#### **8.1. The essence of intellectual capital.**

Definition of intellectual capital, intellectual property. Intellectual property rights (patents, copyright, industrial design rights, licensing, trademarks, research and development, plant variety rights, trade dress, trade secrets).

### **8.2. Intangible assets.**

Definition of intangible assets. Critical attributes of an intangible asset. Acquisition of intangible assets. Goodwill, brand equity, customer lists. Cost model and revaluation model for each class of intangible asset. Amortisation of intangible assets.

### **8.3. Current Assets (Working capital).**

Definition of current assets. Key components of current assets (cash, cash equivalents, inventory, accounts receivable, marketable securities, prepaid expenses, and other liquid assets). Working capital cycle. Current asset ratios.

## **Topic 9. Innovative activity.**

### **9.1. The essence of innovative activity.**

Basic characteristics of innovative activity. Results of innovative activity. Objects and entities of innovative activity. Innovative product.

### **9.2. Scientific and technological progress and its influence on innovative activity.**

Scientific and technological progress, its essence, form and priority directions. Development trends of scientific and technological progress. The concept and meaningful characteristics of innovative processes.

## **Topic 10. The costs of an enterprise.**

### **10.1. The essence of costs and cost classification.**

Enterprise costs, economic essence, sources of occurrence. Cost classification. Grouping of costs by economic elements and costing items, costing methods. Types of calculation.

### **10.2. Break-even point.**

The essence and meaning of the break-even point. Graphical representation of a break-even point and break-even analysis. Break-even point calculation.

## **Topic 11. Financial results and economic efficiency of enterprise activity.**

### **11.1. The essence of profit.**

Profit, types of enterprise profit. Profit functions. Factors influencing the size of the enterprise's profit. Directions of profit distribution.

### **11.2. The procedure for identifying and classifying the financial results of the enterprise.**

The essence and classification of the company's financial results. Composition and content of financial statements. Methodology for determining the financial results of an enterprise.

### **11.3. The essence of economic efficiency.**

Efficiency and effectiveness. Economic effect and its types. Evaluation of enterprise efficiency indicators.



The list of practical (seminar) studies in the course is given in table 2.

Table 2

**The list of practical (seminar) studies**

Name of the topic and/or task	Content
Topic 1 Task 1	Seminar class on the topics: The concept of an enterprise, its purpose, functions, features and main types of activity. The place of the enterprise in the global socioeconomic system. What are the 5 economic systems?
Topic 2 Task 2	Organizational and legal forms of business functioning. Comparison the types of franchise (traditional or product-distribution franchising, business-format franchising, social franchising).
Topic 3 Task 3	Defining the enterprise's mission. Analysis of the enterprise's external environment. Choosing an organizational structure for the enterprise.
Topic 4 Task 4	Solving tasks related to determining the expected gross output, commodity output, sold output, net output.
Topic 5 Task 5	Solving tasks related to determining the price using different pricing methods: cost based pricing, cost plus pricing, marginal cost pricing, market-oriented pricing, psychological pricing.
Topic 6 Task 6	Solving tasks related to determining the number of employees of the enterprise, employee annual turnover rate. Determination of labor efficiency. Solving tasks to determine the personnel remuneration according to various remuneration systems.
Topic 7 Task 7	Solving tasks related to determining the value of fixed assets and depreciation.
Topic 8 Task 8	Solving tasks related to determining the amortisation of intangible assets. Solving tasks related to determining the key components of current assets.
Topic 9 Task 9	Seminar class on the topic: Scientific and technological progress in the digital economy.
Topic 10 Task 10	Solving tasks related to determining enterprise costs. Break-even point calculation.
Topic 11 Task 11	Solving tasks related to determining enterprise profit and economic efficiency of an enterprise.

The list of self-studies in the course is given in table 3.

Table 3

**List of self-studies**

Name of the topic and/or task	Content
Topic 1-11	Search, selection and review of literature on a given topic
Topic 1-11	Preparation for practical classes
Topic 1-11	Preparation for the Express test
Topic 1-11	Performing an individual task (presentation)
Topic 1-11	Preparing for the final test

The number of hours of lectures, practical (seminar) studies and hours of self-study is given in the technological card of the course.



## TEACHING METHODS

In the process of teaching the course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such teaching methods as:

Verbal (lecture-discussion (Topic 1–11)).

Visual (demonstration (Topic 1–11)).

Practical (practical work (Topic 1–11), group works (Topic 3), case studies (Topic 2)).

## FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point cumulative system for assessing the learning outcomes of students.

**Current control** is carried out during lectures, practical, and seminar classes and is aimed at checking the level of readiness of the student to perform a specific job and is evaluated by the amount of points scored: for courses with a form of semester control as an exam: maximum amount is 60 points; minimum amount required is 35 points.

**The final control** includes current control and an exam.

**Semester control** is carried out in the form of a semester exam during the exam session (maximum score is 40 points, minimum score that allows the student to pass exam is 25 points).

***The final grade in the course*** is determined:

– for courses with a form of exam, the final grade is the amount of all points received during the current control and the exam grade.

During the teaching of the course, the following control measures are used:

Current control: express tests (estimated at 7 points (two express tests during the semester – the total maximum number of points – 14)); presentation (maximum score – 3 points (two presentations during the semester, total maximum number of points – 6 points)); presentation of an individual task (maximum score – 12 points); final control work (maximum score – 28 points).

Semester control: Grading including Exam (40 points).

More detailed information on the assessment system is provided in technological card of the course.

An example of an exam card and assessment criteria.

### Exam card example

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

First (bachelor) level of higher education  
Specialty 075 «Marketing»  
Study Programme «Marketing»

**Tests. Answer the test questions (20 points)**

**1. What is the name of the agreement between the workforce represented by unions and the administration?**

- a) power of attorney
- b) collective agreement
- c) collective union
- d) contract

**2. Joint-stock company shall be deemed a business partnership whereas members**

- a) suffer joint and several liability within the equally multiple size as determined by the constituent documents, proportionally to each member's fees
- b) suffer the risk of losses, associated with company activities, within the value of their shares
- c) suffer the risk of losses, associated with company's activities within their contributions
- d) suffer additional joint and several liability for partnership's obligations with all their property

**3. The performance of gross output is calculated like:**

- a) volume of production \* price per unit + semifinished products of own manufacturing, which are intended for the realization to customers + services of industrial nature, which are realized to consumers;
- b) commodity output – (material costs on production of annual volume of products + amount of depreciation payments);
- c) commodity output – (remains of goods in process at the beginning of the year + remains of goods in process at the end of the year).

**4. Define the accordance between the terms and their definitions**

Terms	Definitions
1. Work team	1. an integral evaluation of quantitative and qualitative characteristics of the economically active population, which means its hidden features
2. Labor potential	2. people who are employed by an enterprise to perform some kind of work
3. Personnel	3. a group of people organized to work together interdependently and cooperatively to meet the needs of their customers by accomplishing a purpose and goals

**5. Fixed assets are included in the balance sheet at their**

- a) initial value;
- b) book value;
- c) salvage value
- d) revaluation value

**6. The number of employees in the enterprise was 150 people at the start of the year and 170 people at the end of the year. What is the average number of employees in the enterprise?**

- a) 320
- b) 160
- c) 155

**7. According to the straight-line method of depreciation**

- a) the annual depreciation value is determined by multiplying the cost depreciated and cumulative ratio
- b) the annual depreciation value is determined by multiplying of residual value of the fixed asset item as of the beginning of the reporting year or initial value as of the starting date of accrual of depreciation and annual depreciation rate

c) the annual depreciation value is determined by division of depreciated cost to the period of useful life of the fixed asset item

d) the annual depreciation value is determined multiplying the actual monthly scope of goods (works, services) and production depreciation rate

**8. Product costs include**

a) materials, labor, depreciation, marketing costs

b) marketing costs, administrative costs

c) materials, labor, depreciation, social payments

d) labor, depreciation, execution of works and provision of services, administrative costs.

**9. The calculation of depreciation using the declining-balance method**

a) ignores salvage value in determining the amount to which a constant rate is applied;

b) multiplies a constant percentage times the previous year's depreciation expense;

c) yields an increasing depreciation expense each period;

d) multiplies a declining percentage times a constant book value.

**10. Break Even Point is calculated like:**

a)  $(\text{Total fixed cost}) : (\text{Production unit volume}) + \text{Variable cost per unit};$

b)  $(\text{Total production costs} + \text{Selling and administration costs} + \text{Markup}) / (\text{Number of units expected to sell});$

c)  $(\text{Total fixed cost}) : (\text{Price per unit} - \text{Variable costs})$

d)  $\text{Total cost} + \text{Percentage of profit}$

**11. The depreciation period is**

a) month;

b) quarter;

c) year

**12. The performance of sold products is calculated like:**

a)  $\text{volume of production} * \text{price per unit} + \text{semifinished products of own manufacturing, which are intended for the realization to customers} + \text{services of industrial nature, which are realized to consumers};$

b)  $\text{gross output} - (\text{material costs on production of annual volume of products} + \text{amount of depreciation payments});$

c)  $\text{commodity output} + \text{remains of unsold products at the beginning of the year} - \text{remains of unsold products at the end of the year}.$

**13. By status and level of decision documents are**

a) internal, directive

b) national, internal

c) national, organizational

d) internal, directive

**14. The advantages of piece wage system are**

a) this method is favored by trade unions;

b) workers can concentrate on the quality of goods produced;

c) decrease in supervision;

d) increase in production;

e) simplicity;

f) an incentive to work

**15. According to the sum of years digits method of depreciation**

a) the annual depreciation value is determined by multiplying the cost depreciated and cumulative ratio

b) the annual depreciation value is determined by multiplying of residual value of the fixed asset item as of the beginning of the reporting year or initial value as of the starting date of accrual of depreciation and annual depreciation rate

c) the annual depreciation value is determined by division of depreciated cost to the period of useful life of the fixed asset item

d) the annual depreciation value is determined multiplying the actual monthly scope of goods (works, services) and production depreciation rate

**16. Association is a**

a) charter union of enterprises and other organizations on the basis of their financial dependence

b) temporary charter union

c) contractual union set up with the purpose of permanent coordination of economic activity of enterprises

d) contractual union set up on the basis of the combination of production, academic and commercial interests of enterprises

**17. What is the advantage of partnership?**

a) the maximum possible motives for effective management

b) limited liability of shareholders

c) permanent (long) character of functioning

d) increasing of financial independence and capacity

**18. The following items shall be subject to depreciation**

1. cost of goodwill

2. long-term biological assets to be used in business activity

3. expenses for reconstruction, modernization or other improvement of non-production fixed assets

4. intangible assets

**19. The project may be accepted if**

a)  $NPV > 0$

b)  $NPV < 0$

c)  $NPV = 0$

**20. Transaction costs include**

a) Search, information, average, bargaining

b) Enforcement, fixed, marginal, bargaining

c) Policing, bargaining, information, enforcement

d) Search, enforcement, information, explicit

***Stereotypical task (5 points)***

A firm sells products priced at 300 UAH per unit. The company has fixed costs that amount to 70000UAH per year. The variable costs are 250.00UAH. Calculate break-even point in units and sales UAH.

***Diagnostic task (7 points)***

Initial value of an asset equals 90 ths. uah., its salvage value – 1000 UAH. Period of useful life – 5 years. The asset has an expected production of 10000 units during its useful life: in the first year 1000 units; 3000 units in the second year; 3000 units in the third year; 2000 units in the fourth year; 1000 units in the fifth year. Calculate the depreciation charges using

1) declining balance method;

2) sum of years digits method;

3) units of production method.

Make a conclusion by calculated indicators.

***Heuristic task (8 points)***

Determine production cost per one item, total expenses per one item for products A and B, which are manufactured by the enterprise. Use data on the expenses of the enterprise given in the table below (2 products are manufactured by the enterprise).

Information on the expenses of the enterprise

Costs	Product A	Product B
1. Production output, units	100	50
2. Costs for basic materials, uah / unit	1200	650
3. Basic wages, uah / unit	350	270
4. Other direct costs, uah / unit	65	55

Payments for obligatory state social insurance are in accordance with current Ukrainian legislation. Expenses for maintenance, operation and repair of production equipment – 20 ths uah, common production costs – 15 ths uah, administration costs – 15 ths uah, marketing costs – 20 ths uah. Expenses from defective goods for the product A – 1300 uah, for the product B – 1000 uah. Base for costs allocation – output. Make a conclusion.

Approved at the meeting of Enterprise economics and Business organization Department,

Protocol № \_\_\_\_ of «\_\_» \_\_\_\_\_ 20\_\_ year.

Examiner

PhD, Associate Professor Iuliia KOTELNIKOVA

Head of the Department

Doctor of Economics, Professor Tetiana VLASENKO

### Assessment criteria

The final grade for the exam consists of the sum of the marks for the completion of all tasks, rounded to a whole number according to the rules of mathematics.

**Theoretical tests** (maximum score is **20 points**). Test tasks consist of 20 tests.

1 point is given for each correct answer.

**Practical tasks** include tasks of different levels of complexity on different topics of the course. The total mark for completing practical tasks is **20 points**.

**Stereotypical task.** Maximum score is 5 points.

1 points – correct use of the methodical apparatus (selected formula) for determining the break-even point in units;

1 points – correct use of the methodical apparatus (selected formula) for determining the break-even point in sales UAH;

3 points – arithmetic correctness of calculation break-even point in units and sales UAH.

**Diagnostic task.** Maximum score is 7 points.

3 points – correct use of the methodical apparatus (selected formula) for determining the depreciation rate, availability of explanations to the decision;

4 points – arithmetic correctness of depreciation calculations for years.

**Heuristic task.** Maximum score is 8 points.

1 – methodical and arithmetically accurate calculation of indirect costs' allocation coefficients;

5 – methodical and arithmetically accurate calculation of production cost per one item produced for products A and B;

2 – methodical and arithmetically accurate calculation of total expenses per one item for products A and B.

## RECOMMENDED LITERATURE

### Main

1. Stepasyuk L., Sulima N. Economics of enterprise. Textbook. L. Stepasyuk, N. Sulima. K. «CP «Komprint»», 2021. 345 p. – Access mode: URL: <https://files.znu.edu.ua/files/Bibliobooks/Inshi72/0053077.pdf>
2. Shevchenko I. Economics of enterprise: course book for practical classes and independent work of students. 2nd edition, updated / I. Shevchenko, O. Dmytriieva. Kharkiv: FOP Brovin O.V., 2022. 156 p. – Access mode: URL: [https://fmab.khadi.kharkov.ua/fileadmin/F-FUB/%D0%95%D0%BA%D0%BE%D0%BD%D0%BE%D0%BC%D1%96%D0%BA%D0%B8\\_%D1%96\\_%D0%BF%D1%96%D0%B4%D0%BF%D1%80%D0%B8%D1%94%D0%BC%D0%BD%D0%B8%D1%86%D1%82%D0%B2%D0%B0/ek\\_predpriyatiy/posobiya\\_pdf/%D0%95%D0%BA%D0%BE%D0%BD%D0%BE%D0%BC%D1%96%D0%BA%D0%B0\\_%D0%BF%D1%96%D0%B4%D0%BF%D1%80%D0%B8%D1%94%D0%BC%D1%81%D1%82%D0%B2%D0%B0\\_2022.pdf](https://fmab.khadi.kharkov.ua/fileadmin/F-FUB/%D0%95%D0%BA%D0%BE%D0%BD%D0%BE%D0%BC%D1%96%D0%BA%D0%B8_%D1%96_%D0%BF%D1%96%D0%B4%D0%BF%D1%80%D0%B8%D1%94%D0%BC%D0%BD%D0%B8%D1%86%D1%82%D0%B2%D0%B0/ek_predpriyatiy/posobiya_pdf/%D0%95%D0%BA%D0%BE%D0%BD%D0%BE%D0%BC%D1%96%D0%BA%D0%B0_%D0%BF%D1%96%D0%B4%D0%BF%D1%80%D0%B8%D1%94%D0%BC%D1%81%D1%82%D0%B2%D0%B0_2022.pdf)
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### Additional

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