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Educational Institution
"Vitebsk State Technological University"

ANALYSIS OF ECONOMIC ACTIVITY

Activity Book
for students of the specialty
1-25 01 07 "Economics and management at the enterprise"
6-05-0311-02 "Economics and management"

Vitebsk
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UDC 658.012

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The activity book *Analysis of Economic Activity* includes theoretical materials and practical tasks aimed at studying and applying methods of analyzing an organization's economic performance. This activity book is designed for students majoring in economics and management, as well as for professionals seeking to deepen their knowledge in financial and operational analysis. The activity book offers a variety of exercises that help develop analytical thinking and skills for making informed managerial decisions based on economic data.

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TOPIC 1. ECONOMIC ANALYSIS IN THE MANAGEMENT SYSTEM AND ITS METHODOLOGICAL BASIS

Task 1.1. *Define what economic analysis is.*

Task 1.2. *Define the subject of economic analysis.*

Task 1.3. *Define the object of economic analysis.*

Task 1.4. *List the main tasks of economic analysis.*

1) *to study how economic laws function*

2)

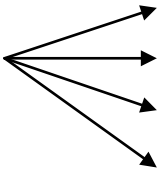
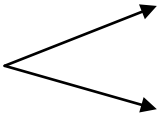
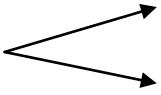
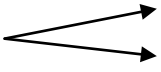
Task 1.5. *List the disciplines related to economic analysis.*

Task 1.6. *Define the methodology of economic analysis.*

Task 1.7. *Specify the basic principles of economic analysis and explain their essence.*

1) Scientific.
2)
3)
4)
5)
6)
7)
8)

Task 1.8. *Make a classification of types of economic analysis according to various characteristics.*

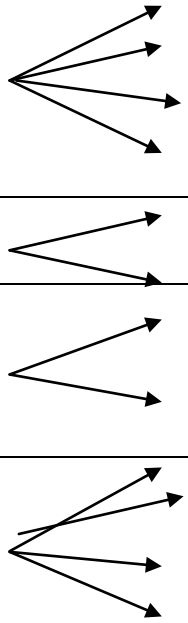
By level and scale of management	
By frequency of implementation	
By time of the event	
By control objects	

By research aspects and management subjects

By program content

By the degree of coverage of the analyzed object

According to the methods of studying objects



Task 1.9. *Based on the data in Table 1.1:*

1. *Analyze the dynamics of the organization's quantitative performance indicators.*
2. *Calculate its qualitative performance indicators.*
3. *Assess changes in the organization's overall efficiency and draw conclusions.*

Table 1.1 – Analysis of the dynamics of the main performance indicators of the organization

Indicators	Prev. year	Rep. year	Change	Growth rate, %
QUANTITATIVE INDICATORS				
1 Volume of products produced (works, services), thousand rubles.	1293	1219		
2 Revenue (net) from sales of products (works, services), thousand rubles.	1251	1305		
3 Cost of products (works, services), thousand rubles. 3.1 produced 3.2 implemented	 926 912	 1002 1079		
4 Profit from sales of products (works, services), thousand rubles.				
5 Profit before tax, thousand rubles.	452	506		
6 Net profit, thousand rubles				
7 Average number of personnel, people.	64	62		
8 Staff wage fund, thousand rubles.	384	446		
9 Average annual cost fixed assets, thousands of rubles funds, rub.	1054	1368		

10 Average annual value of current assets, thousand rubles.	62.6	82		
11 Material costs, thousand rubles.	194	226		
2 QUALITATIVE INDICATORS				
2.1 General indicators of the organization's performance				
Costs per 1 rub. products, rub. – produced 3.1/1 – implemented 3.2/2				
Product profitability 4/3.2*100				
Return on sales 4/2*100				
Return on current assets 5/10*100				
2.2 Differentiated organizational performance indicators				
Annual output 1/7				
Salary intensity 1/8				
Salary productivity 8/1				
Capital intensity 1/10				
Capital productivity 10/1				
Material intensity 1/11				
Material productivity 11/1				

Conclusions:

TOPIC 2. SYSTEMATIZATION OF FACTORS IN ECONOMIC ANALYSIS AND MODELING OF FACTOR SYSTEMS

Task 2.1. *Classify factors according to various characteristics.*

1. By their nature (external, independent of the enterprise)	1. 2. 3.
2. By the degree of impact on the results (internal, dependent on the enterprise)	1. 2.
3. Depending on the person	1. 2.
4. By place of origin (responsibility centers)	1. 2.
5. By prevalence	1. 2.
6. By time of action	1. 2.
7. By the nature of the action	1. 2.
8. By the properties of the reflected phenomena	1. 2.
9. By its composition	1. 2.
10. When possible, measure the impact	1. 2.
11. By hierarchy	1. 2.

Task 2.2. *Define factor analysis in the context of economic analysis.*

Task 2.3. *List the main tasks of factor analysis.*

1)

2)

3)

4)

5)

Task 2.4. *Define the additive factor model.*

Give three examples of additive models:

1)

2)

3)

Task 2.5. *Define the multiplicative factor model.*

Give 3 examples of a multiplicative model:

1)

2)

3)

Task 2.6. *Define the multiple factor model.*

Give 3 examples of a multiple model:

1)

2)

3)

Task 2.7. *Define the mixed factor model.*

Give 3 examples of a mixed model:

1)

2)

3)

Task 2.8. *Construct structural-logical models for a given economic or organizational system. Then, write down the corresponding factor models that describe how various factors influence the system's outcomes or performance.*

1) profit before tax	***2) the volume of manufactured products***
3) working time fund	***4) piecework wages***
5) profitability of products	***6) profitability of sales***

Task 2.9. *Construct the following factor models:*

a) two-, three-, and four-factor models of the average annual output per worker;
b) two- and three-factor models of the average daily output per employee;
c) two-, three-, and four-factor models of time-based wages.

The structural-logical model has the form:	***Factor models:***

The structural-logical model has the form:	*Factor models:*

Task 2.10. *Build factor models for the following indicators: costs per ruble of manufactured products / capital intensity of products. Then, transform these factor models using the lengthening method.*

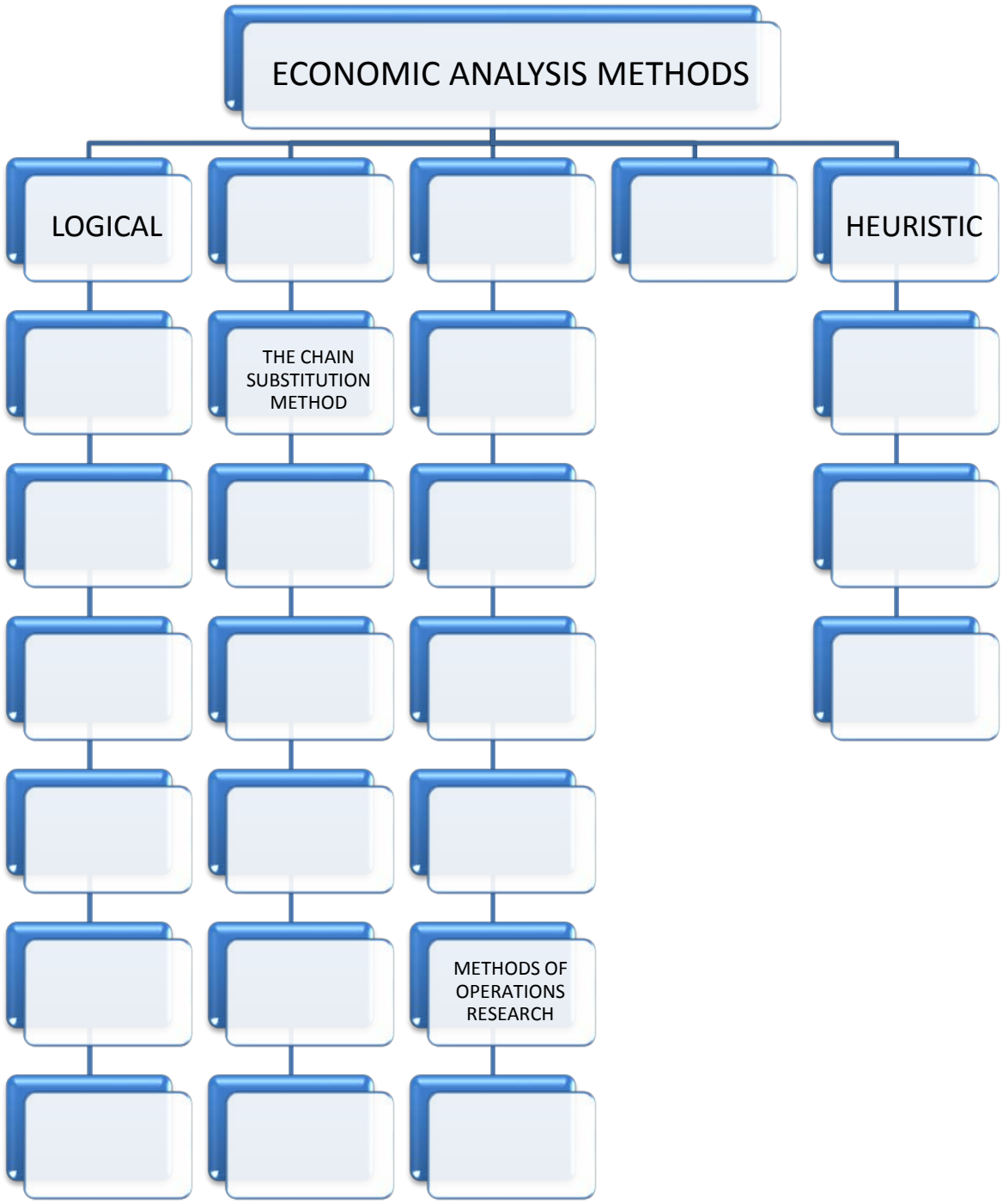
Task 2.11. *Build factor models for product profitability and sales profitability. Then, transform these models using the formal decomposition method.*

Task 2.12. *Construct factor models for return on assets and return on fixed assets. Then, transform these models using the expansion method.*

Task 2.13. *Construct factor models of salary return and transform them using the reduction method.*

TOPIC 3. TECHNIQUES AND METHODS USED IN COMPREHENSIVE ANALYSIS OF BUSINESS ACTIVITIES

Task 3.1. *Present the classification of economic analysis methods in the form of a diagram.*



Task 3.2. *Perform horizontal and vertical comparative analyses of the organization's costs and draw the necessary conclusions based on your findings.*

Table 3.1 – Analysis of the organization's costs

Cost items	Cost, thousand d.u.				Structure expenses, %		
	previous year	report year	change	growth rate, %	previous year	report year	change, p.p.
Material costs	165	172					
Labor costs	142						
Social security contributions	48	50					
Depreciation of fixed assets and intangible assets		36					
Other expenses	12	14					
Total costs	400	420					

<u>Task 3.3.</u> *Based on the provided data, construct a four-factor model of output volume. Determine the influence of each factor on the change in production volume using the following methods: chain substitution, absolute differences, relative differences, and the integral method. Based on your calculations, draw the necessary conclusions.*

Table 3.2 – Initial data for analysis

Indicators	Prev. year	Father. year	change	Growth rate, %
Volume of manufactured products, thousand rubles.	4200	4600		
Average number of employees, persons.	28	24		
Total number of man-days worked, thousand.	6216	5472		
Total number of man-hours worked, thousand.	49.12	42.57		

The structural-logical model is expressed as:

The factor model is expressed as:

VP =

Table 3.3 – Initial data for analysis

Indicators	Previous year	Father. year	change	Pace growth, %
Volume of manufactured products, thousand rubles (VP)				

Method of chain substitutions:

Absolute difference method:

Conclusion:

TOPIC 4. PRINCIPLES OF ORGANIZING THE SEARCH AND EVALUATION OF ECONOMIC RESERVES

Task 4.1. *Define what economic reserves are.*

Task 4.2. *Classify reserves based on their spatial characteristics.*

Task 4.3. *Categorize reserves according to their time-related features.*

Task 4.4. *Divide reserves according to the stages of the product life cycle.*

Task 4.5. *Classify reserves based on the stages of the reproduction process.*

Task 4.6. *Categorize reserves according to the production factors involved*

Task 4.7. *Differentiate reserves by their nature of impact on production results*

Task 4.8. *Classify reserves based on the methods used for their identification*

Task 4.9. *List and describe the principles of organizing the search for economic reserves.*

Scientificity –			

Task 4.10. *Using the data provided in Table 4.1 and knowing that the production volume in the previous year was 24,000 thousand monetary units, determine the reserves for increasing the production volume by applying the direct calculation method. Show all your calculations and provide a brief analysis of the results.*

Table 4.1 – Initial information for calculating reserves

Indicators	Previous year	Plan	change
Number of POD, people	1000	1100	
Working time fund, thousand man-hours	1870	2002	
Number of units of equipment	300	340	
Quantity of materials, thousand m: - A - B	 26 55	 27 57	
Price of materials, USD: - A - B	 62 36	 64 40	

Task 4.11. *Using the following data: actual raw material costs were 12 kg per unit, with a standard of 10 kg per unit, and the actual production volume was 1,200 units, determine the reserve for increasing production output by applying the comparison method. Show all calculations and provide an interpretation of the results.*

Task 4.12. *Using the data in Table 4.2, determine the reserves for increasing the volume of production by applying the following methods: chain substitution method, absolute differences method, relative differences method, integral method. Show all calculations for each method and provide an analysis of the results.*

Table 4.2 – Initial data for analysis

Indicators	Prev. year	Plan	change	Pace growth, %
Number of POD, people	12	15		
Labor productivity, m.e.	17	20		
Volume of production, m.e.				

TOPIC 5 ANALYSIS OF MARKETING ACTIVITIES OF THE ORGANIZATION

Task 5.1. *Explain what marketing activity is.*

Task 5.2. *List the main stages of analyzing an organization's marketing activities:*

1)
2)
3)
4)
5)

Task 5.3. *Identify and list the main sources of information used for analyzing marketing activities.*

Task 5.4. *Explain what the price elasticity coefficient of demand characterizes.*

Task 5.5. *Explain what product competitiveness is.*

Task 5.6. *Identify and describe the main factors causing the risk of lack of demand for products.*

Task 5.7. *List and describe the key indicators used to analyze the structure of the sales market.*

Task 5.8. *Explain the essence of an organization's pricing policy.*

Task 5.9. *List and describe the main factors that influence demand.*

Task 5.10. *Explain what the BCG matrix allows a company to analyze.*

Task 5.11. *An organization sells its product at a price of 20 USD. The average monthly demand for the product is 2,000 units. The organization's management decides to change the price to maximize revenue. It was found that with a 10% increase in price, the price elasticity of demand becomes -1.2, and with a 10% decrease in price, the elasticity coefficient is -0.8. What price should the organization set for the product to maximize revenue?*

The coefficient of arc elasticity of demand for price is calculated as:

$$К_{el} = \frac{}{} \times \frac{}{}$$

Task 5.12. *Using the data presented in Table 5.1, analyze the scale of demand for the organization's products.*

Table 5.1 – Demand scale for goods

Price, USD	Volume of demand, thousand pcs.	Revenue, thousand units	Elasticity coefficient
120	100		
100	200		
80	300		
70	350		
60	400		
40	500		
20	600		

Determine the level of demand elasticity for the organization's products.

Based on the calculations provided, draw a conclusion about the relationship between the indicators.

The coefficient of arc elasticity of demand for price is calculated as:

$$К_{el} = \frac{}{} \times \frac{}{}$$

Task 5.13. *Based on the information presented in Table 5.4, assess the risks of lack of demand for the organization's products across individual product groups by calculating the coefficient of supply contracts. Use the appropriate formula to determine the coefficient for each product group, considering factors such as contract values, turnover, and other relevant financial indicators. Based on the calculation results, draw conclusions about the demand risks and suggest possible measures to mitigate these risks.*

Table 5.2 – Analysis of risks of product non-demand

Types products	Volume of supply for prisoners contracts, pcs.	The rest is finished products at the beginning of the year, pcs.	Production plan products per year, pcs.	Contract security, %
A	6200	340	6040	
B	4500	260	4620	
IN	2100	120	1850	
G	3800	220	3430	
D	5400	280	5160	
E	2800	160	2440	
Total				

The percentage of supply contracts coverage is determined as:

Conclusion:

Task 5.14. *Analyze the risks of product non-demand by studying the dynamics of finished product inventories using the data provided in Table 5.3. Calculate relevant indicators that reflect changes in inventory levels over time. Based on your calculations, make a detailed conclusion about the level of demand risk for the organization's products and suggest possible strategies to manage or reduce these risks.*

Table 5.3 – Analysis of the dynamics of finished product balances in pcs.

View products	Remaining at the beginning years	Actual release	Sales volume	Balance at the end of the year	Growth	
					pcs.	%
A	420	5680	5640			
B	380	5240	5280			
IN	360	4830	4900			
G	400	5280	5210			
D	410	4960	5020			
E	390	5140	5110			
Total						

Conclusion:

Task 5.15. *Using the information presented in Tables 5.4 and 5.5, analyze the dynamics of the product sales markets. Identify key trends, changes in sales volumes, market shares, and other relevant indicators over the given period. Based on your analysis, draw well-supported conclusions about the current state and development prospects of the product sales markets.*

Table 5.4 – Analysis of the dynamics of product sales on the domestic market

Indicator year	Sales volume, pcs.	Unit price, d.e.	Unit cost, USD	Profit from sales thousand d.u.	Return on sales, %
Products A					
2021	2500	5	3.8		
2022	3200	4.5	3.2		
2023	2900	4.8	3.4		
Products B					
2021	5200	8	6.4		
2022	5600	7.7	6.6		
2023	5400	8.4	6.8		

Products B					
2021	3600	12	9		
2022	3400	16	12		
2023	3800	15	9		
Products G					
2021	6200	10.5	7.6		
2022	5800	8.4	6.8		
2023	6700	12.6	10.2		

Table 5.5 – Analysis of the dynamics of product sales on the foreign market

Indicator year	Sales volume, pcs.	Unit price, USD	Unit cost, USD	Profit from sales thousand d.u.	Return on sales, %
Products A					
2021	1200	7.5	5.6		
2022	800	7.8	6.0		
2023	1000	8.2	7.2		
Products B					
2021	2600	12.6	8.9		
2022	2800	10.2	7.6		
2023	2400	11.8	9.2		
Products B					
2021	1800	18	15.8		
2022	1650	17.5	14.2		
2023	1860	16.8	14.8		
Products G					
2021	3400	14	11.6		
2022	3600	16.2	12.8		
2023	3420	15.8	12.4		

Conclusion:

<u>Task 5.16.</u> *Based on the information presented in tables 5.5, 5.6, analyze the structure of sales markets and their profitability in 2023 by constructing a BCG matrix. Draw conclusions based on the calculations.*

Table 5.6 – Analysis of the structure of sales markets and their profitability

Type of product	Sales volume		Competitor's sales volume	Market growth rate	Relative market share
	2022	2023			
A			4500		
B			5800		
IN			3600		
G			6200		

The BCG matrix is structured as follows:

Conclusion:

Task 5.17. *Based on the information presented in Table 5.7, analyze the effectiveness of the organization's marketing activities. Draw conclusions based on the results of your calculations.*

Conclusion:

Table 5.7 – Analysis of the effectiveness of the organization's marketing activities

Indicator	2022	2023	change	Growth rate, %
Production volume, thousand USD	5600	5750		
Sales volume, thousand USD	5480	5810		
Number of marketing staff people	12	14		
Average number of personnel, persons.	546	542		
The amount of commercial expenses of the organization, thousand USD.	452	488		
- including advertising costs	346	364		
Total amount of expenses of the organization, thousand USD.	4860	4920		
Marketing service wage fund, thousand USD	386	420		
Labor costs for the organization as a whole, thousand USD.	2640	2860		
Organization's profit, thousand USD	976	1008		

Conclusion:

TOPIC 6. ANALYSIS OF PRODUCTION VOLUMES AND SALES OF PRODUCTS

Task 6.1. *Define what manufactured products are.*

Task 6.2. *Define what sold products are.*

Task 6.3. *In what indicators is the volume of production measured? products?*

Task 6.4. *What are the sources of information for analysis? volumes of production and sales of products?*

Task 6.5. *Define what product range is.*

Task 6.6. *What does it mean to carry out the plan according to the structure?*

Task 6.7. *Write down the formula for calculating the percentage of completion contractual obligations.*

Task 6.8. *Write down the formula for calculating the percentage of plan completion by assortment.*

Task 6.9. *List the main indicators of product quality.*

Task 6.10. *What indicators can be used to evaluate rhythm of production output?*

Task 6.11. *List the main factors and reserves for volume growth sold products.*

Task 6.12. *Analyze the dynamics of the organization's production and sales volumes (table 6.1). Calculate the coefficient of production volume lead over sales volume. Plot graphs of the dynamics of the studied indicators and draw conclusions.*

Table 6.1 – Analysis of the dynamics of production volumes and sales of products

Year	Volume of production, thousand d.u.	Growth rate, % chain	Volume of sales, thousand USD	Growth rate, % chain	Leading Factor
2014	3600		3600		
2015	3400		3100		
2016	3500		3400		
2017	3200		3500		
2018	3400		3500		
2019	3600		3400		
2020	3800		3700		
2021	3700		3800		
2022	3800		4000		
2023	3400		3600		

Conclusion:

Task 6.13. *Based on the information presented in Table 6.2, analyze the dynamics of production volumes in terms of manufactured products. Based on the calculation results, draw conclusions.*

Table 6.2 – Analysis of production volume

Name products	Amount, m.e.		Structure, %		change		Growth rate, %
	2022	2023	2022	2023	d.e.	p.p.	
Apple juice	2600	2800					
Cherry juice	3100	2900					
Peach juice	4200	4400					
Grape juice	3800	4100					
Total			100	100		X	

Conclusion:

Task 6.14. *Based on the information provided in Table 6.3, analyze the fulfillment of contractual obligations for the supply of products. Calculate the coefficient of fulfillment of contractual obligations. Based on the results of the calculations, draw conclusions.*

Table 6.3 – Analysis of fulfillment of contractual obligations for the quarter

in thousands of dollars

Month	Delivery plan		Release		Underdelivery	
	for month	at first years	for month	at first years	for month	at first years
January	450		440			
February	480		500			
March	390		400			
April	420		400			
May	440		440			
June	470		460			
Total for the half year						

Conclusion:

Task 6.15. *Based on the information presented in Table 6.4, analyze the fulfillment of the plan for the range of manufactured products. Based on the calculation results, draw conclusions.*

Table 6.4 – Analysis of the fulfillment of the product range plan

Name products	Price, d.	Release products, thousand liters		Release products, thousand d.		Counted-is being on account plan, thousand d.	Completed nenie plan, %
		plan	fact	plan	fact		
Apple juice	12	10	12				
Cherry juice	14	12	10				
Peach juice	16	14	14				
Grape juice	10	16	14				
Carrot juice	8	12	10				
Tomato juice	15	10	12				
Total	X						

Conclusion:

Task 6.16. *Based on the information presented in Table 6.5, analyze the impact of the structure on the change in the volume of manufactured products. Based on the calculation results, draw conclusions.*

Table 6.5 – Analysis of the impact of structure on changes in the volume of manufactured products

Types of products	Price per 1 liter, USD	Production volume, l		Product structure, %			Cost of manufactured products, USD		
		June	July	June	July	change, p.p.	June	fact under the planned structure	July
Orange juice	8	120	140						
Pomegranate juice	10	80	100						
Pineapple juice	4	100	80						
Pear juice	6	140	120						
Pumpkin juice	5	180	180						
TOTAL	X			100	100	X			

Task 6.17. *Based on the information presented in Table 6.6, evaluate the quality of the products and fill in Table 6.7. Draw conclusions.*

Table 6.6 – Initial data for the analysis of the quality of manufactured products

Indicator	2022	2023	change	Growth rate, %
Volume of production, total	24000	26000		
From it: - innovative - certified - new	 8600 16200 7800	 9200 16400 6800		
Export volume	14600	16400		

Table 6.7– Analysis of general indicators of product quality

Indicators	2022	203	change

Conclusion:

Task 6.18. *Based on the information presented in Table 6.8, evaluate the quality of sausage products by calculating the grade coefficient. Draw conclusions.*

$$Ks = \frac{\quad}{\quad}$$

Conclusion:

Table 6.8– Analysis of product grades

Product grade	Price, USD	Quantity, kg		Cost, USD		Cost at the price of the highest grade, USD	
		2022	2023	2022	2023	2022	2023
Higher	120	1200	1280				
1st grade	106	460	505				
2nd grade	100	390	398				
Total	X						

Task 6.19. *Based on the information presented in Table 6.9, evaluate the rhythm of the organization's output for the first ten days of February using all known methods. Draw conclusions.*

Table 6.9– Analysis of the rhythm of production output

Indicator	01.02	02.02	03.02	04.02	05.02	06.02	07.02	08.02	09.02	10.02
Daily task										
Production output, fact										
Volume included in the plan fulfillment										
Absolute change										
Structure of the planned release										
Structure of actual release										
Counted towards plan										

fulfillment										
Absolute change										

Calculations:

Conclusion:

TOPIC 7. ANALYSIS OF THE USE OF THE ORGANIZATION'S STAFF AND WAGE FUND

Task 7.1. *Define what the organization's staff is.*

Task 7.2. *List the main sources of personnel analysis organizations.*

Task 7.3. *Write down the formula for the employee turnover rate.*

Task 7.4. *Define what* l*abor productivity is.*

Task 7.5. *List the main indicators of worker utilization time.*

Task 7.6. *What is the difference between the actual working time fund and of the present?*

Task 7.7. *Provide a factor model for estimating the variable portion of the wage fund.*

Task 7.8.*Provide a factor model for estimating the fixed portion of the wage fund*

Task 7.9. *List the key performance indicators use of personnel and wages.*

Task 7.10. *Specify the main ways to improve efficiency use of the organization's personnel.*

Task 7.11. *Based on the information presented in Table 7.1, analyze the composition, structure, and dynamics of the organization's personnel. Based on the calculation results, draw conclusions.*

Table 7.1 – Analysis of the composition, structure, and dynamics of the number of personnel

Name of the indicator	Number of employees at the end of the reporting period, persons.				Absolute change, person	Change in weight, p.p.
	2022 year	weight, %	2023 year	weight, %		
Total employees	142	100	148	100		-
Employees, including:	26		….			
• leaders	….		8			
• specialists	16		….			
• other employees	2		1			
Workers	….		122			
Conclusion:						

Task 7.12. *Based on the information presented in Table 7.2, analyze the movement of the organization's personnel (Table 7.3). Based on the calculation results, draw conclusions.*

Table 7.2 − Data on the movement of personnel of the organization

Indicator	2022	2023	change (+/-)	Growth rate, %
Average headcount, people	389	374		
Number of hired people	46	91		
Number of dismissed employees, people	91	52		
Number of people dismissed at their own request, people.	56	26		
Number of people dismissed for absenteeism and violation of labor discipline, people.	13	10		
Number of employees who worked the entire year	362	654		

Table 7.3 − Personnel movement indicators of the organization

Indicator	Formula for calculation	2022	2023	change (+/-)
Recruitment turnover ratio				
Turnover ratio for disposal				
Employee turnover rate				
Frame Consistency Ratio				

Conclusion:

Task 7.13. *Based on the information presented in Table 7.4, characterize the qualitative composition of the organization's workers by calculating the average wage rate coefficient of workers. Draw conclusions based on the results of the calculations.*

Table 7.4 – Composition of workers by skill level

Worker category	Tariff coefficient	Number of workers, people	
		plan	fact
II	1.16	82	96
III	1.35	88	92
IV	1.57	129	123
V	1.73	90	82
Total	-		

Solution:

Conclusion:

Task 7.14. *Based on the information presented in Table 7.5, calculate the labor productivity indicators of the organization's employees (Table 7.6). Based on the calculation results, draw conclusions.*

Conclusion:

Table 7.5 – Organization performance indicators

Indicator	2022	2023	change (+/-)	Growth rate, %
Volume of manufactured products, thousand USD	5800	6400		
Volume of manufactured products, thousand liters.	4200	4600		
Average number of employees, persons.	106	110		
Average number of workers, persons.	86	88		
Number of working days worked by all workers per year, man-days	18920	19184		
Number of hours worked by all workers per year, man-hours	147576	151554		

To simplify the calculations, refer to the format presented in Table 7.6.

Table 7.6 – Analysis of labor productivity indicators in the organization

Indicator	2022 year	2023 year	change (+/-)	Growth rate, %
Summary indicators				
Private indicators				

Task 7.15. *Based on the information presented in Table 7.7, analyze the composition, structure and dynamics of the working time fund of the organization's employees. Based on the calculation results, draw a conclusion.*

Table 7.7 – Analysis of the composition, structure and dynamics of the organization's working time fund

Indicator	Value of the indicator		structure		change, +/-		Pace growth, %
	2022	2023	2022	2023	days	p.p.	
Number of person-days of attendance and absence from work	468590	466000					
including: time worked	284819	278559					
weekends and holidays	124885	128402					
absences for valid reasons	55359	54995					
loss of working time	3527	4044					
including: unpaid leave for family, domestic and other valid reasons, granted by agreement between the employee and the employer	3115	3741					
absenteeism and other absences due to violation of labor discipline	405	303					
full-day (full-shift) downtime	7	-					
strikes	-	-					

Conclusion:

Task 7.16. *Based on the information presented in Table 7.7, analyze the use of the organization's employees' working time fund. Based on the calculation results, draw a conclusion.*

Table 7.8 – Analysis of the use of the working time fund of the organization's employees

Indicator	2022	2023	change (+/-)	Growth rate, %
Absolute indicators				
Calendar fund of working time				
Timetable (or nominal) fund				
Maximum possible (or appearance) fund				
Actual working time fund				

Relative indicators				
Utilization rate….				

Conclusion:

Task 7.17. *Based on the information presented in Table 7.9, analyze the ratio of labor productivity growth rates and wages of the organization's employees. Determine the amount of savings or overspending of the wage fund. Based on the calculation results, make a detailed conclusion.*

Table 7.9 – Initial data for analysis

Indicator	2022	2023	Change (+/-)	Growth rate, %
Volume of production, thousand CU	1200	1360		
Payroll fund, thousand USD	560	590		
Average number of employees, persons.	64	70		

To conduct the analysis, fill in table 7.10.

Table 7.10 – Analysis of the ratio of growth rates of labor productivity and wages of workersorganizations

Indicator	2022	2023
1. Average annual salary, USD.		
2. Average annual output of one worker, m.e.		
3. Labor productivity index		
4. Average wage index		
5. Leading factor		

Calculation:

Conclusion:

Task 7.18. *Based on the information presented in Table 7.11, analyze the efficiency of using the organization's personnel. Based on the calculation results, draw conclusions.*

Table 7.11 – Analysis of the efficiency of using the organization's personnel

Indicator	2022	2023	Change	Growth rate, %
Production volume, thousand USD	5600	5750		
Average number of personnel, persons.	120	126		
Labor costs for the organization as a whole, thousand USD.	2640	2860		
Organization's profit, thousand USD	976	1008		
Working time fund, man-hours.	209664	219860		

Conclusion:

TOPIC 8. ANALYSIS OF THE USE OF FIXED ASSETS OF THE ORGANIZATION

Task 8.1. *Complete the sentence 'The fixed assets of an industrial organization are ...'*

Task 8.2. *List the components that make up the active part of fixed assets in industrial organizations.*

Task 8.3. *Compile a list of sources and methods used for analyzing fixed assets in industrial organizations.*

Task 8.4. *Explain what the fixed assets renewal rate represents or indicates.*

Task 8.5. *Describe the method for calculating the depreciation coefficient of fixed assets.*

Task 8.6. *Identify the key performance indicators used to evaluate the utilization of an organization's fixed assets.*

Task 8.7. *Specify the areas in which the use of technological equipment is analyzed.*

Task 8.8. *Define what is meant by the production capacity of an organization.*

Task 8.9. *Present the formula or structure of the balance for production capacity utilization.*

Task 8.10. *List the primary strategies for improving the efficiency of fixed asset use in an industrial organization.*

Task 8.11. *Using the data provided in Tables 8.1 and 8.2, analyze the movement of the organization's fixed assets for the years 2022 and 2023. Based on your calculations, provide a detailed conclusion.*

Conclusion:

Table 8.1 – Analysis of the presence of fixed assets dynamics in 2022

In thousands of dollars.

Fixed asset groups	Availability at the beginning of the year	Price		Availability at the end of the year	Excess of receipts over disposals	Pace growth, %
		introduced fixed assets	retired fixed assets			
Buildings	4800	400	120			
Buildings	2100	650	50			
Transfer devices	3600	420	0			
Machines and equipment	58000	16800	8100			
Vehicles	76000	14200	5200			
Tools, production and household equipment	5000	1020	60			
Other types of fixed assets	50	12	0			
Total						

Table 8.2 – Analysis of the availability of fixed assets dynamics in 2023

In thousands of dollars.

Fixed asset groups	Availability at the beginning of the year	Price		Availability at the end of the year	Excess of receipts over disposals	Pace growth, %
		introduced fixed assets	retired fixed assets			
Buildings		140	360			
Buildings		160	420			
Transfer devices		240	250			
Machines and equipment		6200	4800			
Vehicles		3400	520			
Tools, production and household equipment		680	140			
Other types of fixed assets		12	20			
Total						

Task 8.12. *Using the information presented in Tables 8.1 and 8.2, analyze the dynamics of the average annual value of the organization's fixed assets for 2022 and 2023, including the active part as shown in Table 8.3. Based on your calculations, provide a detailed conclusion.*

The average annual cost of fixed assets is calculated as follows:

Table 8.3 – Analysis of the dynamics of the average annual cost of fixed assets

In thousands of dollars.

Indicator	2022	2023	Change	Growth rate, %
Cost of fixed assets at the beginning of the year				
including the active part				
Value of fixed assets at the end of the year				
including the active part				
Average annual value of fixed assets				
including the active part				
Specific weight of the active part of fixed assets, %				

Conclusion:

Task 8.13. *Based on the data provided in Task 8.11, complete Table 8.4 and analyze the movement of the organization's fixed assets using Table 8.5. Draw conclusions based on your calculations.*

Table 8.4 – Initial data for the analysis of fixed assets movement

In thousands of dollars.

Indicator	2022	2023	Change	Growth rate, %
1. Cost of fixed assets at the beginning of the year				
2. Total fixed assets received				
3. New fixed assets introduced	16240	8160		
4. Fixed assets disposed of				
5. Fixed assets liquidated	9260	4820		
6. Cost of fixed assets at the end of the year				

Table 8.5 – Analysis of the dynamics of fixed asset movement indicators motor transport organization

Indicator	Formula	2022	2023	Change
Input coefficient				
Renewal rate				
Update period				
Attrition rate				
Growth rate				

Conclusion:

Task 8.14. *Using the information presented in Table 8.6, analyze the technical condition of fixed assets.*

Table 8.6 – Analysis of the technical condition of fixed assets

In thousands of dollars.

Indicator	2022	2023	Change	Growth rate, %
1. Initial cost of fixed assets at the end of the year, thousand USD.	12460	13680		
2. Residual value of fixed assets at the end of the year, thousand USD.	6460	7820		
3. The amount of depreciation accumulated over the entire period of operation of fixed assets, thousand USD.				
4. Fixed assets suitability coefficient				
5. Depreciation coefficient of fixed assets				

Conclusion:

Task 8.15. *Using on the information presented in Table 8.7, calculate the average age of the organization's equipment.*

Table 8.7– Analysis of the age composition of equipment

Equipment	Quantity, pcs.				In total, pcs.	Specific gravity,%
	to 5 years	to 10 years	to 15 years	over 15 years		
Baguette equipment	5	12	6	4		
Edgebanding machines	14	8	12	6		
Drilling and insertion machines	7	14	5	12		
Tables for furniture production	2	7	9	10		
Format cutting machines	4	10	14	8		
Total						
Specific gravity, %						

Avg. age of equipment:

Task 8.16. *Using the information presented in Table 8.9, analyze the utilization of the organization's production capacity and space. Draw conclusions based on your calculations.*

Table 8.9 – Organization performance indicators

Indicator	2022	2023	Change
Volume of production, thousand USD	551	276	
Average annual production capacity, thousand USD	625	313	
Production area, total, m2 – including workshop area	526 456	263 228	
Working time fund, thousand hours: - actual - planned	 2410 2470	 1205 1235	

Conclusion:

Table 8.10 – Analysis of the efficiency of using the production capacity and area of the organization

Indicator	2022	2023	Change
Average annual power utilization, %			
The proportion of workshop area in the total production area			
Output of products, m.e.: - on1 m2 production area - on1 m2 workshop areas			
Extensive equipment utilisation coefficient			
Integral equipment load factor			

Conclusion:

Task 8.17. *Based on the information presented in Table 8.11, analyze the efficiency of the organization's fixed assets. Draw conclusions based on the results of your calculations.*

Table 8.11 – Initial data

Indicator	2022	2023	Change	Growth rate, %
Volume of manufactured products, thousand USD	22600	25000		
Profit from sales, thousand USD	4520	6500		
Average annual value of fixed assets of the organization, thousand USD.	24800	21900		

Average annual value of the active part of the organization's fixed assets, thousand USD.	17360	14016		
Average number of employees, persons.	24	28		
Average number of workers, persons.	18	20		

Table 8.12 – Analysis of summary indicators of the efficiency of the use of fixed assets of the organization

Indicator	Formula for calculation	2022	2023	Change
Return on fixed assets, USD				
Return on assets of the active part of fixed assets, m.e.				
Capital intensity, m.e.				
Capital intensity of the active part of fixed assets, USD				
Capital-labor ratio, thousand units / person				
Technical equipment of labor, Thousand USD/person				
Profitability of fixed assets, %				

Conclusion:

TOPIC 9. ANALYSIS OF THE USE OF MATERIAL RESOURCES

Task 9.1. *Define the material resources of an industrial organization.*

Task 9.2. *Identify the primary sources used for analyzing the material resources of an industrial organization.*

Task 9.3. *Explain how to calculate the coefficient of material resources provision.*

Task 9.4. *Describe what is involved in analyzing the range and structure of material resources.*

Task 9.5. *Clarify the meaning of "fulfilling the plan by the structure of material resources."*

Task 9.6. *Define the turnover period of raw materials and materials.*

Task 9.7. *List the key performance indicators used to assess the utilization of material resources.*

Task 9.8. *Explain what the material consumption of products characterizes.*

Task 9.9. *Describe how material efficiency is calculated.*

Task 9.10. *Identify the main strategies for improving the efficiency of material resource use.*

Task 9.11. *Using the information provided in Table 9.1, calculate the organization's requirement for material resources. Then, based on Table 9.2, determine the volume of material purchases for the organization.*

Table 9.1– Determination of material requirements

Type of material	apple	cherry	plum	peach
Fruit juices				
Consumption rate, kg.	0.84	1.22	1.68	1.45
Production volume, thousand liters.	28			
Fruit nectars				
Consumption rate, kg	1.26	1.48	1.68	1.52
Production volume, thousand liters.	16			
Fruit puree				
Consumption rate, kg	1.56	1.78	2.06	1.86
Production volume, thousand kg.	10			

Jam				
Consumption rate, kg.	1.85	2.12	1.96	2.04
Production volume, thousand kg.	8			
Demand according to the production program, i.e.				
The remainder of the fruit at the end of the	6.1	7.2	8.6	6.8
Total demand, t				

Present the calculations for determining the required volume of purchases in the form of Table 9.2.

Table 9.2– Calculation of the volume of purchases of material resources

View material	Need, t	Inventory at the beginning of the year, t	Price, d.	Volume of purchases	
				T	thousand d.
apple		6.7	0.14		
cherry		7.4	0.26		
plum		8.2	0.20		
peach		7.2	0.32		

Task 9.12. *Using the information presented in Table 9.3, analyze the fulfillment of material resource requirements through supply contracts and their actual execution. Draw conclusions based on your calculations.*

Calculations:

Table 9.3 – Analysis of the provision of the need for material resources by supply contracts

View materials	Planned need, t	Sources coatings, t		Concluded contracts, t	Contract security, %	Received from suppliers, t	Execution contracts, %
		Internal	external				
apple				70.8		69.0	
cherry				92.4		90.0	
plum				106.4		110.0	
peach				100,00		100,0	

Conclusion:

Task 9.13. *Based on the information presented in Table 9.4, evaluate the rhythm of material deliveries for the first ten days of February using all applicable methods. Draw conclusions.*

Table 9.4 – Analysis of the rhythm of production output

Indicator	01.02	02.02	03.02	04.02	05.02	06.02	07.02	08.02	09.02	10.02
Plan, t.	12.8	13.2	12.7	12.6	13.0	12.8	12.6	12.8	12.4	13.1
Fact is,	12.5	13.0	13.0	12.6	13.2	13.0	12.3	12.6	12.8	13.0
Volume included in the plan fulfillment										
Absolute change										
Planned procurement structure										
Structure of actual purchases										
Counted towards plan fulfillment										
Absolute change										

Calculations:

Conclusion:

Task 9.14. *Using the data in Table 9.5, analyze the status of material resource stocks. Draw a conclusion based on your calculations.*

Table 9.5 – Analysis of the state of stocks of materials

View materials	Expenditure for per day, t	Actual stock		Stock norm, days	Change from the norm	
		T	days		days	T
apple	1,2	9		6		
cherry	0.6	6		10		
plum	0.8	7.36		8		
peach	1	10.8		12		

Calculations:

Conclusion:

Task 9.15. *Using the data in Table 9.6, calculate how changes in the structure of apple purchases from suppliers affect the total cost of apples. Draw conclusions based on your analysis.*

Table 9.6 – Analysis of the fulfillment of the plan for the supply of materials

Supplier	Planned price per 1t, USD	Need, tons		Structure of demand, %			Cost of materials, USD		
		according to plan	in fact	according to plan	in fact	change	according to plan	In fact, with a planned structure	in fact
IP Ivanov	2.0	120	172						
IP Petrov	1.6	166	156						
IP Mukhin	1.8	148	202						
IP Orlov	2.1	136	220						
TOTAL	X			100	100	X			

Calculations:

Conclusion:

Task 9.16. *OOO "Kameya" produces hosiery using the following raw materials: cotton yarn, linen thread, and woolen thread. Based on the data presented in Table 9.8, determine the organization's need for working capital, the advances required for raw materials and supplies, and calculate the average stock standard expressed in days.*

Table 9.7 – Calculation of the need for working capital for raw materials and supplies

Name of the indicator	Value of the indicator by types of raw materials		
	cotton thread	linen thread	wool
1. Travel time, days	6	8	3
2. Duration of unloading, sorting, days	2	3	0.5
3. Duration of technological preparation of raw materials, days	1	2	1.5
4. Duration of warehouse stock, days	12	18	6
5. Duration of safety stock, days	6	6	2
6. Total norm, days			

7. One-day consumption of raw materials, thousand USD.	5500	6200	9870
8. Need for raw materials, thousand USD.			

Task 9.17. *Using the information presented in Table 9.8, analyze the dynamics of the indicators reflecting the efficiency of material resource usage. Draw a conclusion based on your calculation results.*

Table 9.8 – Analysis of the dynamics of indicators of efficiency of use of material resources

Indicator	2017	2018	Change	Pace growth, %
Volume of production output, thousand USD	20800	21600		
Profit from sales, thousand USD	4200	4500		
Cost of production, thousand USD	16800	17000		
Material costs, total, thousand USD	7200	7400		
Including: - raw materials, materials, purchased components - fuel - energy	 4800 1200 800	 5000 1220 860		
The share of material costs in the cost price, %				
Material output, e.g.				
Profit per ruble of material costs, USD				
Total material consumption, m.e.				
Including, e.g.: - raw material consumption - fuel capacity - energy intensity				

Conclusion:

TOPIC 10. ANALYSIS OF PRODUCTION COSTS AND COST OF PRODUCTS (WORKS, SERVICES)

Task 10.1. *Define what costs are.*

Task 10.2. *Explain the concept of production cost price.*

Task 10.3. *List the components of costs categorized by economic elements.*

Task 10.4. *List the components of costs categorized by economic items.*

Task 10.5. *Identify the sources of information used for analyzing production costs and the cost of products (works, services).*

Task 10.6. *Explain the advantage of calculating and analyzing costs per ruble of production compared to using absolute cost figures.*

Task 10.7. *Define what direct costs are.*

Task 10.8. *Define what indirect costs are.*

Task 10.9. *Describe how to calculate the amount of costs per ruble of output.*

Task 10.10. *List the main opportunities or reserves for reducing the cost price of products.*

Task 10.11. *Using the information presented in Table 10.1, analyze the dynamics and structure of the organization's costs by economic elements. Draw a conclusion based on your calculations.*

Table 10.1 – Analysis of the dynamics and structure of costs for the production of products, works, services

Indicator	2022 year		2023 year		Change, (+,-)		Growth rate, %
	Amount, thousand USD	Specific gravity, %	Amount, thousand USD	Specific gravity, %	Sum, thousand d.u.	Specific gravity, p.p.	
Costs of production of products (works, services)	12800	100	13200	100		X	
Material costs	….	48,00	6600				
Labor costs	4100		….	30,30			
Social security contributions	…..		1360				
Depreciation of fixed assets and intangible assets	742		….				
Other expenses	420		420				

Conclusion:

Task 10.12. *Using the information presented in Table 10.2, analyze the dynamics of costs per ruble for both manufactured and sold products. Draw a conclusion based on your calculations.*

Conclusion:

Table 10.2 – Analysis of the level of costs per ruble of manufactured products and costs per ruble of sold products

Indicators	2022	2023	Change, +/-	Growth rate, %
Volume of manufactured products, thousand USD	7200	7400		
Costs of production, thousand USD	5600	5900		
Costs per ruble of manufactured products, USD				

Revenue from sales of products, thousand USD	7100	7300		
Cost of sold products, works, thousand USD.	8600	9300		
Costs per ruble of sold products, USD				

Task 10.13. *Using the information presented in Table 10.3, perform a factorial marginal analysis of the total costs of the organization, as well as the costs per ruble of manufactured products. Draw a conclusion based on your calculations.*

Table 10.3 – Initial data for analysis

Indicator	2022		2023	
	golf socks	socks	golf socks	socks
Production volume, thousand pairs.	1200	1100	1100	1200
Share in total output	….	….	….	….
Product price, units	1.64	1.82	1.80	1.72
Cost price of the product, USD	1.42	1.60	1.58	1.61
Including variable costs, m.e.	0.92	1.06	1.02	0.98
Fixed costs, thousand USD	….		….	

The factor model of the total cost is as follows:

Zobsh =

Solution:

Table 10.4 – Calculation of the influence of factors on the total amount of costs

Factor	Calculating the Impact	Influence, USD

Conclusion:

The factor model of costs per ruble of production is presented as follows:

C1r =

Solution:

Table 10.5 – Calculation of the influence of factors on the amount of costs per ruble

Factor	Calculating the Impact	Influence, USD

Conclusion:

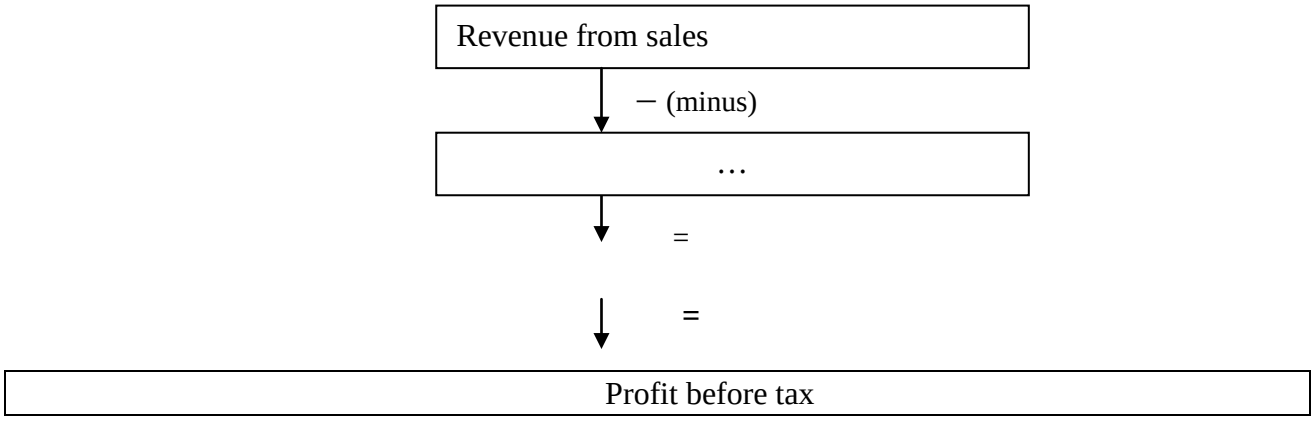
TOPIC 11. ANALYSIS OF FINANCIAL RESULTS OF AN INDUSTRIAL ORGANIZATION

Task 11.1. *Define the financial result of an organization's activities.*

Task 11.2. *List the sources of information used to analyze the financial results of an organization's activities.*

Task 11.3. *Identify the main profit indicators for commercial organizations.*

Task 11.4. *Provide a diagram illustrating the procedure for calculating profit before taxation.*



Task 11.5. *Identify how the organization's income and expenses correspond to the relevant types of activities.*

Income from current activities	Revenue from sales of products, works, services;	Current operating expenses
	Income and expenses from the assignment of a claim;	
	Income and expenses under joint activity agreements;	
	Income and expenses related to the sale and other disposal of inventories (except for products, goods) and cash;	
	Income and expenses related to participation in the authorized capital of other organizations;	
	Income related to government support aimed at purchasing stocks, paying for work, services rendered, and financing current expenses;	
Income from other current activities	Income related to government support aimed at the acquisition of investment assets;	Expenses for other current activities
	Financial assistance to employees of the organization, remuneration based on the results of work for the year;	
	Losses due to downtime due to external causes that are not compensated by the guilty parties;	
	Penalties (fines, fines) and other types of sanctions for violation of contract terms, awarded by the court or recognized by the debtor, due for receipt;	
Income from investment activities	Penalties (fines, fines) and other types of sanctions for violation of contract terms, awarded by the court or recognized by the organization, subject to payment;	Expenses on investment activities
	Interest payable for the organization’s use of credits and loans (except for interest on credits and loans that are included in the cost of investment assets in accordance with the law);	
	Interest receivable;	
Income from financial activities	Costs of implementation;	Expenses on financial activities
	Expenses of service industries and farms;	

Expenses for cancelled production orders;
Costs associated with the consideration of cases in courts;
Cost of sold products, goods, works, services;
Amounts of excess stocks and cash identified as a result of inventory;
The amounts of surplus investment assets identified as a result of the inventory;
The amounts of changes in the value of investment assets as a result of revaluation and impairment, recognized as income (expenses) in accordance with the law;
Amounts of shortages and losses from spoilage of stocks and cash;
Amounts of shortages and losses from damage to investment assets;
The amounts of reserves created for the reduction in the value of inventories and the amounts of these reserves restored;
Management expenses;
Differences arising from the repayment of an obligation in a currency other than the currency of the obligation, except in cases established by law;

Task 11.6. *Define profitability.*

Task 11.7. *Describe the approaches used to analyze profitability indicators.*

Task 11.8. *Present the formula of the DUPONT model for analyzing the return on the organization's assets.*

Task 11.9. *Specify the main directions for distributing the organization's net profit.*

Task 11.10. *List the key areas for increasing profit and improving profitability.*

Task 11.11. *Using the information presented in Table 11.1, analyze the dynamics of the composition and structure of the organization's profit before taxation. Draw conclusions based on your calculations.*

Table 11.1 − Analysis of the composition and dynamics of profit before tax

Indicator	2022		2023		Absolute change (+,-)	Growth rate, %
	sum	weight, %	sum	weight, %		
Profit from sales of products (works, services), thousand USD	5600		6200			
Balance of other income and expenses from current activities, thousand USD.	2100		1800			
Balance of income and expenses from investment activities, thousand USD.	4200		4600			
Balance of income and expenses from financial activities, thousand USD.	3800		3200			
Profit before tax, thousand USD		100		100		

Conclusion:

<u>Task 11.12.</u> *Using the information presented in Table 11.2, analyze the mechanism for generating the organization's net profit. Draw conclusions based on your calculations.*

Table 11.2 − Analysis of formation net profit

Indicator	2022	2023	Absolute change (+,-)	Growth rate, %
Profit before tax, thousand USD	860	920		
Income tax, thousand USD	155	160		
Other taxes, fees and payments calculated from profit (income), thousand USD	6	8		
Net profit, thousand USD				

Conclusion:

<u>Task 11.13.</u> *Using the information presented in Table 11.3, conduct a factor analysis of profit from product sales as shown in Table 11.4. Draw conclusions based on your calculations.*

Table 11.3 – Initial data for factor analysis of sales profit

In thousands of dollars.

Name of indicators	2022	2023	Change, (+/-)
1. Revenue from the sale of products, goods, works, services (minus value added tax, excise taxes and similar mandatory payments)	5320	6020	
2. Cost of sold goods, products, works, services	3820	4040	
3. Sales costs	220	310	
4. Management expenses	460	520	
5. Cost of sold goods, products, works, services, full			
6. Profit from sales			
7. Index of selling prices for products			
8. Revenue (net) from sales of products in comparable prices (line 1: line 7)			

Conclusion:

Table 11.4 – Analysis of factors changing profits from sales of products, works, services

Factors of change in profit from sales of products	Calculation algorithm	Value, thousand
1 Change in profit (loss) from sales of products (ΔPr), total	ΔPr = Pr2023 – Pr2022	
Including due to: 1.1 Changes in prices of products sold (ΔPrc)	∆ Prts = P2023 – P2023 s.c.	
1.2 Volume of products sold (ΔProbe)	$\Delta Пр^{об} = (\frac{В_{2023\ с.ц.}}{В_{2022\ с.ц.}} - 1) \times Пр_{2022}$	
1.3 Level of expenses per ruble of sold products (ΔPrs)	$\Delta Пр^{с/с} = (\frac{С/С_{2022}}{В_{2022}} - \frac{С/С_{2023}}{В_{2023}}) \times В_{2023\ с.ц.}$	

Task 11.14. *Using the information presented in Table 11.5, conduct a factor analysis of profit from the sale of individual product types as well as for the organization as a whole. Draw conclusions based on your calculations.*

Table 11.5 – Initial data for analysis

Indicator	Nails			Self-tapping screws		
	2022	2023	Change	2022	2023	Change
Sales volume, pack	305	360		210	290	
Price excluding VAT, unit.	105	120		205	225	
Cost of packaging, USD	70	80		150	165	
Profit from sales of one unit of output, USD						
Profit from sales of products, thousand USD						

The factor model has the form:

Solution:

Nails:

Self-tapping screws:

Profit for the organization as a whole:

Conclusion:

Task 11.15. *Using the information presented in Table 11.6, calculate and analyze the profitability indicators of the organization's activities according to the resource, cost, and income approaches. Draw conclusions based on your calculations.*

Table 11.6 – Initial data for analysis

Indicator	2022	2023	Change (+,-)	Growth rate, %
Revenue from sales of products	6240	6820		
Full cost of sold products (works, services)	5820	5980		
Operating expenses				
Expenses on investment activities				
Profit from sales				
Profit from current operations				
Profit from investment activities				
Profit from sales				
Profit before tax				
Average annual amount of total capital (assets)				
Net profit				
Equity				
Average annual amount of fixed assets				
Average annual cost of current assets				
Average annual amount of borrowed capital				
Average annual number of personnel, people.				

Present the calculation results in Table 11.7.

Table 11.7 – Analysis of profitability indicators of the organization's activities

Indicator	2022	2023	Change (+, -)
Cost approach			
Income approach			
Resource-based approach			

Conclusion:

TOPIC 12. ANALYSIS OF SOURCES OF CAPITAL FORMATION

Task 12.1. *Define capital.*

Task 12.2. *Identify the two main sources of an organization's capital.*

Task 12.3. *Describe the components that make up an organization's equity.*

Task 12.4. *List the primary internal sources for replenishing the organization's equity capital.*

Task 12.5. *List the primary external sources for replenishing the organization's equity capital.*

Task 12.6. *Describe the components that make up an organization's borrowed capital.*

Task 12.7. *Write the formula for calculating the sustainable economic growth rate.*

Task 12.8. *Write the formula for calculating the self-financing coefficient.*

Task 12.9. *Identify the sources of financial income known to organizations.*

Task 12.10. *List the sources of information used to analyze the formation of capital sources.*

Task 12.11. *Using the information provided in Appendix A, perform a horizontal and vertical analysis of assets as shown in Table 12.1. Draw the necessary conclusions based on your calculations.*

Table 12.1 – Analysis of the composition, dynamics and structure of assets

Organizational means	To the beginning		Finally		Change		Growth rate %
	amount, m.e.	specific weight, %	amount, m.e.	specific weight, %	amount, m.e.	p.p.	
Long-term assets							
Current assets							
Including: - in the manufacturing sector - in the sphere of circulation							
Of these, short-term assets with minimal investment risk							
BALANCE							
Including: - monetary assets - non-monetary assets							

Conclusion:

TOPIC 13. ANALYSIS OF CAPITAL ALLOCATION AND ASSESSMENT OF THE PROPERTY STATUS OF AN INDUSTRIAL ORGANIZATION

Task 13.1. *Define the property of an organization.*

Task 13.2. *Describe the components that make up the asset side of the balance sheet.*

Task 13.3. *Describe the components that make up the liabilities side of the balance sheet.*

Task 13.4. *Identify what is included in the long-term assets of an industrial organization.*

Task 13.5. *Identify what is included in the current assets of an industrial organization.*

Task 13.6. *List the components of the organization's own capital.*

Task 13.7. *List the components of the organization's borrowed capital.*

Task 13.8. *Explain how to calculate the amount of the organization's own working capital.*

Task 13.9. *Explain how to calculate the real value ratio of the organization's property.*

Task 13.10. *List the sources of information used for analyzing capital allocation and assessing the property status of industrial organizations.*

Task 13.11. *Using the information presented in Appendix A, analyze the dynamics and structure of capital sources for the previous and reporting years (Tables 13.1, 13.2, and 13.3). Draw the necessary conclusions based on your calculations.*

Table 13.1 – Analysis of the dynamics and structure of capital sources in the previous year

Sources capital	At the beginning of the period		At the end of the period		Change	
	thousand d	weight,%	thousand d	weight,%	thousand d	p.p.
1 Equity						
2 Borrowed capital						
Total:						

Table 13.2 – Analysis of the dynamics and structure of capital sources in the reporting year

Sources capital	At the beginning of the period		At the end of the period		Change	
	thousand d	weight,%	thousand d	weight,%	thousand d	p.p.
1 Equity						

2 Borrowed capital						
Total:						

Table 13.2 – Analysis of the dynamics and structure of capital sources for 2 years

Sources capital	Previous year		Reporting year		Change	
	thousand d	weight,%	thousand d	weight,%	thousand d	p.p.
1 Equity						
2 Borrowed capital						
Total:						

Conclusion:

Task 13.12. *Using the information presented in Appendix A, analyze the sources of formation of long-term assets (LTAs) and current assets (CAs) as shown in Tables 13.4 and 13.5. Draw the necessary conclusions based on your analysis.*

Table 13.4 − Analysis of sources of formation of long-term assets

in thousands of dollars

Long-term assets	At the beginning of the year	Finally years	Change	Sources of long-term asset coverage	At the begin-ning of the year	At the end of the year	Change
1 YES (section I summary)				***1 Long-term liabilities (summary of section IV)***			
				2 Own capital (result of section III)			
				2.1 Used for coating YES			
				3. Current liabilities (summary of section V)			
				3.1 Used for coating YES			
				4 Total: p.1 + p.2.1+p.3.1			
				5 Equity capital used for KA coating (p. 2 – 2.1)			

Table 13.5 – Analysis of sources of formation of short-term assets

in thousands of dollars

Short-term assets	At the beginning of the year	Finally years	Change	Sources of coverage of short-term assets	At the begin-ning of the year	At the end of the year	Change

1 KA (summary of section II)				1 Equity (summary of section III)			
				1.1 Used for coating YES			
				1.2 Used for coating the spacecraft			
				2 Current liabilities (summary of section V)			
				2.1 Used for coating YES			
				2.2 Used for coating spacecraft			
				3 Total (p. 1.2 + p. 2.2)			

TOPIC 14. ANALYSIS OF THE EFFICIENCY AND INTENSITY OF USE OF CAPITAL OF AN INDUSTRIAL ORGANIZATION

Task 14.1. *List all known indicators of the efficiency and intensity of the organization's capital use. Complete Table 14.1 accordingly.*

Table 14.1 – Indicators of efficiency and intensity of use of the organization's capital

Indicator	Formula for calculation	Economic interpretation
Profitability indicators		
Profitability assets		
Turnover ratios		
Asset turnover ratio		
Duration of asset turnover		

Task 14.1. *Using the data presented in Appendix A, calculate and analyze the organization's business activity indicators. Summarize the results in Table 14.2 and draw conclusions based on your calculations.*

Table 14.2 − Analysis of business activity indicators

Indicators	Basic year	Reporting year	Change (+/-)	Growth rate, %
1. Revenue from sales of products (excluding taxes), thousand USD.				
2. Average annual value of assets, thousand USD.				
3. Average annual value of current assets, thousand USD.				
4. Cost of goods sold, thousand USD.				
5. Average cost of inventories and costs, thousand USD.				
6. Average annual value of finished product balances, thousand USD.				
7. Average annual amount of accounts receivable, thousand USD.				

Conclusion:

TOPIC 15. ANALYSIS OF FINANCIAL STABILITY AND FINANCIAL CAPABILITIES OF AN INDUSTRIAL ORGANIZATION

Task 15.1. *List all known indicators of financial stability and financial capabilities of an industrial organization. Complete Table 15.1 accordingly.*

Table 15.1 – Indicators for assessing the financial stability and financial capabilities of an industrial organization

Indicator	Formula for calculation	Economic interpretation
Financial stability indicators		
Autonomy ratio		

Liquidity and solvency ratios		
Current liquidity ratio		

Task 15.2. *Using the information provided in Appendix A, classify the organization's assets according to their degree of liquidity and compare them with liabilities grouped by repayment period. Draw conclusions based on the analysis results.*

Conclusion:

A1 The most liquid assets
-…..

P1 The most urgent obligations
-…..

A2 Quickly realizable assets
-….

P2 Current liabilities
-….

A3 Slow-moving assets
-….

P3 Long-term liabilities
-….

A4 Hard to sell assets
-….

P4 Permanent liabilities
-….

Task 15.3. *Using the information provided in Appendix A and Table 15.1, calculate the financial stability indicators of the organization (see Table 15.2). Draw*

conclusions based on your calculations.

Table 15.2 – Analysis of the financial stability indicators of the organization

Indicator	At the beginning of the year	At the end of the year	Change

Conclusion:

Task 15.4. *Using the information provided in Appendix A and Table 15.1, calculate the liquidity and solvency indicators of the organization (see Table 15.3). Draw conclusions based on your calculations.*

Table 15.3 – Analysis of liquidity and solvency indicators of the organization

Indicator	Normative value	At the beginning of the year	At the end of the year	Change

Conclusion:

TOPIC 16. CASH FLOW ANALYSIS OF AN INDUSTRIAL ORGANIZATION

Task 16.1. *Outline the main steps involved in conducting a cash flow analysis for organizations.*

1)

2)
3)
4)
5)

Task 16.2. *List the sources of information used for financial analysis of organizational cash flows.*

Task 16.3. *Using the information provided in Appendix A, complete Table 16.1 and draw conclusions based on your analysis.*

Conclusion:

Table 16.1 – Analysis of cash flow indicators

Indicator	Base year	Reporting year	Change
Indicators of cash flow dynamics			
PDP growth rate coefficient			
Growth rate of ODP			
Net Profit Growth Rate			
Cash flow balance indicators			
tidal coefficient			
tidal coefficient			
settling coefficient			
sufficiency coefficient			
outflow coverage ratio			
Cash flow quality indicators			
level of cash inflow			
cash outflow rate			
net cash flow level			
Cash Flow Profitability Ratios			
return on assets			
return on long-term assets			
return on current assets			
return on total capital			
return on equity working capital			
return on sales			
return on cash balance			

Cash turnover ratios			
cash turnover ratio			
turnover in days			
Return on cash flow ratios			
return on cash balance			
cash flow profitability			
cash outflow profitability			

TOPIC 17. ANALYSIS OF THE EFFICIENCY OF INVESTMENT AND INNOVATION ACTIVITIES

Task 17.1. *Identify and list the sources of information used for analyzing the organization's investment activities.*

Task 17.2. *Based on the calculation of the average annual rate of return in Table 17.1, determine the optimal investment project variant. Draw a conclusion based on the calculation results.*

Table 17.1 – Calculation of the average annual rate of return on investment, shareholder capital and equity capital

Indicator	Option I	Option II
1 Average annual net profit, thousand USD.	273	224
2 Investments, thousand USD	800	800
3 Average annual rate of return on investment (p. 1 / p. 2) x 100%		
4 Total paid share capital, thousand USD.	550	550
5 Average annual rate of return on equity (p. 1 / p. 4) x 100%		
6 Equity capital, thousand USD	520	520
7 Average annual rate of return on equity, (p. 1 / p. 6) x 100%		

Task 17.3. *list the sources of information used for analyzing the innovative activities of the organization.*

Task 17.4. *Analyze the effectiveness of technological innovations using the data presented in Table 17.2. Draw conclusions based on the results of your calculations.*

Table 17.2 – Initial data for analysis

Indicator	Before implementation	After implementation
1 Volume of manufactured products:		
– in thousands of dollars.	300	420
– in kind, thousand units.	400	500

2 Added value, thousand USD	165	270
3 Consumption of material resources per unit of output, thousand USD.	12	10
4 Unit cost price, thousand USD.	45	41
5 Labor intensity of production of a unit of output, h	15	12
6 Amount of time worked by all workers, thousand man-hours	438	410
7 Material costs, thousand USD.		
8 Revenue from sales of products, thousand USD.	290	410
9 Variable costs, thousand USD	135	132

Increase in the volume of manufactured products:

Increase in added value:

Saving material resources:

Savings from reducing production costs:

Reduction of labor costs for production:

Increase in labor productivity:

Reduction of material intensity of products:

Reducing the cost intensity of production:

Coverage Margin Increase:

Increase in marginal profitability:

Increase in cost efficiency:

Increase in turnover profitability:

Conclusion:

TOPIC 18. METHODOLOGY OF JUSTIFYING MANAGEMENT DECISIONS BASED ON MARGINAL ANALYSIS

Task 18.1. *An enterprise produces a single product. The fixed costs for the reporting month are $25,000, variable costs amount to $18 per unit, and the production capacity is 2,500 units per month. The unit selling price is $32.*

A. Using break-even point analysis, calculate the total costs, sales revenue, and financial result from sales.

B. Due to changes in wage rates, fixed costs increased to $28,000 per month, and variable costs rose to $19 per unit, while the product price remains unchanged. Determine the new break-even point.

Task 18.2. *According to the conditions of Task 18.1, the break-even sales volume was _____ units. However, the company received an order for only 1,500 units, which is insufficient to reach the break-even point. To optimize profit, it was decided to reduce fixed costs (such as rent and equipment depreciation).*

Determine the minimum fixed costs required to achieve break-even at the sales volume of 1,500 units.

Task 18.3. *In the reporting year, OOO Belosnezhka produced and sold 90,000 packages of washing powder with total sales revenue of 746,000 thousand USD. Total costs amounted to 628,000 thousand USD, of which 68% are variable costs.*

1. *Calculate the organization's production and financial strength indicators.*
2. *Analyze how the level of financial strength will change if variable costs per unit increase by 8%, while fixed costs remain unchanged.*

Task 18.4. *Using the data provided in the table, assess and analyze how changes in the organization's fixed costs affect its overall performance.*

Table 18.1 – Variants of distribution of variable costs of the enterprise, m.e.

Name of the indicator	Value of the indicator for options		
	1	2	3
Revenue	8000	8000	8000
Cost	5000	5000	5000
Including constant	2000	2500	3000

To assess the impact of fixed costs on the organization's performance, draw up calculation table 18.2.

Conclusion:

Table 18.2 – Impact of fixed costs on the value of operating leverage, USD

Name of the indicator	Value of the indicator for options		
	1	2	3
1.Revenue	8000	8000	8000
2. Costs	5000	5000	5000
Including 3. - Variables			
4. - Constants	2000	2500	3000
5.Marginal profit			
6. Break-even point			
7. Profit from sales			
8. The meaning of operating leverage			
9. Financial safety margin			
10.Level of financial safety margin, %			
11.The growth rate of fixed costs			
12. Operating leverage growth rate			

Task 18.5. *Based on the analysis of product sales markets, Rassvet LLC plans to manufacture and sell 100,000 units at a price of 450,000 USD per unit. Variable costs per unit are 300,000 USD. Due to external factors, variable costs per unit may increase by 15%, and fixed costs may rise by 20% because of higher marketing expenses.*

Analyze how these changes in operating environment factors will affect the break-even indicators, including the break-even point, required sales volume, critical and forecasted revenue, production and financial safety margin, profit, and profitability, assuming the target profit remains unchanged. Assess the feasibility of the proposed management decision.

For the calculations, it is recommended to use Table 18.3.

Conclusion:

Table 18.3 – Impact of changes in market conditions on break-even indicators

Name of the indicator	Value of the indicator for options	
	before change	after change
1	2	3
1. Revenue		
2. Costs		
Including 3. - Variables		
4. - Constants		
5. Marginal profit		
6. Break-even point		
7. Profit from sales		
8. The Importance of Operating Leverage		
9. Financial safety margin		
10. Level of financial safety margin, %		
11. Growth rate of fixed costs		
12. Operating leverage growth rate		

Task 18.6. *The organization OOO Luch produces and sells saucepans. Table 18.4 contains data on the company's activities in 2018. Evaluate the proposed measures to improve the enterprise's performance for the planned period:*

1. *The sales department estimates that sales volume can realistically increase to 550,000 units if prices are reduced by 10%. Analyze how this price reduction would affect profits.*
2. *Assess whether it would be more beneficial to increase prices by 10% while accepting a 15% reduction in sales volume.*
3. *If only material costs increase by 11.5%, determine by how much sales volume must increase to maintain a profit at least equal to last year's (assuming physical sales volume remains at last year's level). Also, calculate the required selling price under this scenario.*

Table 18.4 – Performance indicators of the organization under different options

Indicator	Initial data	Option A	Option B
Sales volume, units	450,000		
Price, USD/unit	85,000		
Manufacturing and sales expenses, thousand USD			
wages for production	3200		
materials	9000		
variable part of total costs	2500		
packaging and transportation	910		
fixed costs	15890		
Variable cost per unit			
Marginal income			
Profit			

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APPENDIX A

Type of economic activity	
Organizational and legal form	
Governing body	
Unit of measurement	
Address	

Approval date	
Date of dispatch	
Date of adoption	

Assets	Line code	As of December 31, 2023	As of December 31, 2022
1	2	3	4
I. LONG-TERM ASSETS			
Fixed assets	110	36 647	33 670
Intangible assets	120	62	71
Profitable investment in tangible assets	130	-	
Including:			
investment property	131	-	
financial lease (leasing) items	132	-	
other profitable investments in tangible assets	133	-	
Investing in long-term assets	140	620	1 130
Long-term financial investments	150	-	-
Deferred tax assets	160	-	
Long-term accounts receivable	170	-	
Other long-term assets	180	-	
TOTAL for section I	**190**	**37 329**	**34 871**
II. SHORT-TERM ASSETS			
Stocks	210	13 238	13 342
Including:			
materials	211	4 387	5 175
animals for growing and fattening	212	-	-
work in progress	213	3 786	3 544
finished products and goods	214	5 065	4 623
goods shipped	215	-	-
other stocks	216	-	-
Long-term assets held for sale	220	-	-
Future expenses	230	111	272
Value Added Tax on purchased goods, works, services	240	79	1,056
Current accounts receivable	250	18 316	10 536
Short-term financial investments	260	-	-
Cash and cash equivalents	270	477	70
Other current assets	280	2 965	2 238
TOTAL for Section II	**290**	**35 186**	**27 514**
BALANCE	**300**	**72 515**	**62 385**
Equity and liabilities	**Line code**	**As of December 31, 2023**	**As of December 31, 2022**
1	**2**	**3**	**4**
III. OWN CAPITAL			
Authorized capital	410	1 502	1 502
Unpaid portion of the authorized capital	420	-	-
Own shares (shares in the authorized capital)	430	-	-
Reserve capital	440	1 350	1 086
Additional capital	450	43 855	33 584
Retained earnings (uncovered loss)	460	-	222

CONTINUATION OF APPENDIX A

Net profit (loss) for the reporting period	470	-	-
Targeted funding	480	-	-
TOTAL for Section III	**490**	**46 707**	**36 394**
IV. LONG-TERM LIABILITIES			
Long-term loans and credits	510	2 763	5 758
Long-term lease payment obligations	520	-	-
Deferred tax liabilities	530	-	-
Income of future periods	540	97	148
Reserves for upcoming payments	550	-	-
Other long-term liabilities	560	-	-
TOTAL for Section IV	**590**	**2 860**	**5 906**
V. SHORT-TERM LIABILITIES			
Short-term loans and credits	610	6 706	4 307
Current portion of long-term liabilities	620	-	-
Current accounts payable	630	16 242	15 778
Including: suppliers, contractors, performers	631	12 425	12 354
on advances received	632	276	488
on taxes and fees	633	620	154
on social insurance and security	634	182	206
on wages	635	659	598
for leasing payments	636	-	-
to the owner of the property (founders, participants)	637	1,570	440
other creditors	638	510	1,538
Commitments intended for implementation	640	-	-
Income of future periods	650	-	-
Reserves for upcoming payments	660	-	-
Other current liabilities	670	-	-
TOTAL for section V	**690**	**22 948**	**20 085**
BALANCE	**700**	**72 515**	**62 385**

Supervisor _____ _____
(signature)

Chief accountant _____ _____
(signature) *(initials, surname)*

CONTINUATION OF APPENDIX A

Appendix 2
to the resolution of the Ministry of
Finance of the Republic of Belarus
31.10.2011 № 111

REPORT
about profit and loss
for January - December 2023

Organization	
Payer's identification number	
Type of economic activity	
Organizational and legal form	
Governing body	
Unit of measurement	
Address	

Name of indicators	Line code	For January - December 2023	For January - December 2022
1	2	3	4
Revenue from sales of products, goods, works, services	010	92529	74183
Cost of sold products, goods, works, services	020	76865	61438
Gross Profit (010 – 020)	030	15664	12745
Management expenses	040	3448	3050
Costs of implementation	050	3594	3310
Profit (loss) from sales of products, goods, works, services (030 – 040 – 050)	060	8622	6385
Other income from current activities	070	63128	42634
Other expenses for current activities	080	65506	44745
Profit (loss) from current activities (± 060 + 070 – 080)	090	6244	4274
Income from investment activities	100	455	450
Including: income from the disposal of fixed assets, intangible assets and other long-term assets	101	403	411
income from participation in the authorized capital of other organizations	102		
interest receivable	103		0
other income from investment activities	104	52	39
Expenses on investment activities	110	60	106
Including: expenses from disposal of fixed assets, intangible assets and other long-term assets	111	8	67
other expenses on investment activities	112	52	39
Income from financial activities	120	13604	7511
Including: exchange rate differences from the translation of assets and liabilities	121	13604	7511
other income from financial activities	122		
Expenses on financial activities	130	14187	11817
Including: interest payable	131	1073	253
exchange rate differences from the translation of assets and liabilities	132	12929	11428
other expenses on financial activities	133	185	136

CONTINUATION OF APPENDIX A

Name of indicators	Line code	For January - December 2023	For January - December 2022
1	2	3	4
Profit (loss) from investment, financial and other activities (100 – 110 + 120 – 130 ± 140)	140	-188	-3962
Profit (loss) before tax (± 090 ± 150)	150	6056	312
Income tax	160	730	190
Change in deferred tax assets	170		
Change in deferred tax liabilities	180		
Other taxes and fees calculated from profit (income)	190		
Other payments calculated from profit (income)	200	54	24
Net profit (loss) (± 160 – 170 ± 180 ± 190 – 200)	210	5272	98
The result from the revaluation of long-term assets that is not included in net profit (loss)	220		
Result from other operations not included in net profit (loss)	230		
Total profit (loss) (± 210 ± 220 ± 230)	240	5272	98
Basic earnings (loss) per share	250		
Diluted earnings (loss) per share	260		

Supervisor _____ _____

(signature)

Chief accountant _____ _____

(signature) *(initials, surname)*

CONTINUATION OF APPENDIX A

to the resolution of the Ministry of Finance of the Republic of Belarus
31.10.2011 № 111

REPORT
about cash flow

f
or 2023 year

Organization	
Payer's identification number	
Type of economic activity	
Organizational and legal form	
Governing body	
Unit of measurement	
Address	

Name of indicators	Line code	For 2023	For 2022
1	2	3	4
Cash flow from current activities			
Total funds received	020	93449	74659
Including: from buyers of products, goods, customers of works, services	021	92254	73171
from buyers of materials and other supplies	022	66	53
royalties	023		
other receipts	024	1129	1435
Total funds allocated	030	70121	63227
Including: for the purchase of supplies, works, services	031	54365	49580
for wages	032	7747	7454
for payment of taxes and fees	033	3720	3860
for other payments	034	4289	2333
Result of cash flow from current activities (020 – 030)	040	23328	11432
Cash flow from investing activities			
Total funds received	050	26	659
Including:			
from buyers of fixed assets, intangible assets and other long-term assets	051	26	658
repayment of loans provided	052		
income from participation in the authorized capital of other organizations	053		
interest	054	-	1
other receipts	055		
Total funds allocated	060	121	743
Including: for the acquisition and creation of fixed assets, intangible assets and other long-term assets	061	121	743
for the provision of loans	062		
for contributions to the authorized capital of other organizations	063		
other payments	064		
Result of cash flow from investment activities (050 – 060)	070	-95	-84

END OF APPENDIX A

Name of indicators	Line code	For 2023	For 2022
1	2	3	4
Cash flow from financing activities			
Total funds received	080	0	0
Including: credits and loans	081		
from the issue of shares	082		
contributions of the property owner (founders, participants)	083		
other receipts	084		
Total funds allocated	090	22826	12087
Including: to pay off loans and credits	091	21594	11472
for the payment of dividends and other income from participation in the authorized capital of the organization	092	137	218
for interest payments	093	694	3
for leasing payments	094		
other payments	095	401	394
Result of cash flow from financial activities (080 – 090)	100	-22826	-12087
Cash flow result for the reporting period (± 040 ± 070 ± 100)	110	407	-739
Balance of cash and cash equivalents as of 31.12.2014	120	70	809
Balance of cash and cash equivalents at the end of the reporting period	130	477	70
The impact of changes in the exchange rate of foreign currencies against the Belarusian ruble	140		

Supervisor _____ _____
(signature)

Chief accountant _____ _____
(signature) *(initials, surname)*

Educational publication

ANALYSIS OF ECONOMIC ACTIVITY

Activity Book

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