MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
EASTERN UKRAINIAN NATIONAL UNIVERSITY
named after Vladimir Dahl

GUIDELINES
for completing the control assignment

in the discipline "Enterprise potential management"

(for students of the second (Master's) level of higher education in specialties C1 "Economics and International Economic Relations" and D7 "Trade")

(Electronic edition)

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Introduction

In today's dynamic business environment, managing the potential of an enterprise is becoming not just important, but a vital component of any company's success. The relevance of this discipline is driven by a number of key factors:

– increased competition;
– the complexity and dynamism of modern business;
– the growing role of human capital;
– the need for sustainable development;
– the requirements of the modern labour market.

Enterprise potential management is a relatively new and promising area of economic research. Within the framework of domestic practice, the peculiarities of management dictate the need for specific approaches to the analysis of theoretical and practical aspects of expanding the potential of enterprises.

The discipline "Enterprise Potential Management" includes analysis of the following issues:

- assessing the degree of coherence of the main structural elements of the enterprise's potential;
- selecting effective indicators to assess the company's capabilities;
- analysis of organisational and economic concepts of the enterprise;
- assessing the possibilities and feasibility of increasing the size of the enterprise;
- studying motivational and innovative mechanisms of enterprise development.

The test is a key element of the educational process and an active form of independent work for part-time students. The purpose of the test is not only to systematise and consolidate theoretical knowledge of the course, but also to develop the skills of independent study of the discipline.

1. General requirements for completing and submitting a test paper

The test should be completed in electronic form on A4 sheets (font size 14, line spacing one and a half), on one side. Recommended margins: all 20 mm.

All pages of the work are numbered, without gaps, repetitions and letter additions. The first page is considered to be the title page, on which the number "1" is not put, and the general numbering begins on the next page (assignment for the test) with the number "2". The page number is indicated in the lower right corner of the page without a period at the end.

The paper must include the option number and the full text of the tasks.

Each version of the test consists of two theoretical questions, two test tasks and a problem.

The variants of the test are given in the appendix of these guidelines. The applicant chooses the number of the variant according to the numbering established by the teacher of practical tasks for a particular academic group.

When answering theoretical questions, applicants must provide complete answers, reveal the essence of the question, and demonstrate knowledge of the issues set out in modern scientific literature.

Solutions to practical problems should include brief explanations for each action taken. Methodological instructions for solving problems and examples of solving typical problems are given in the next section of these methodological instructions.

At the end of the paper, a list of references should be provided. The list of references should be prepared in accordance with the general requirements [15].

2. Examples of answers to tests and solutions to typical problems

1. When solving the tests, you must choose the correct answer to the statement offered by and justify your choice. For example:

The attractiveness of a company's location reflects its potential:

a) marketing;

b) technical;

c) Infrastructure;

d) production.

Answer: the attractiveness of the company's location reflects its potential - c) infrastructure.

Infrastructural potential describes the attractiveness of a company's location in terms of market infrastructure, transport communications and other factors. It includes the capabilities of workshops, facilities and services that are balanced with production requirements and provide the necessary conditions for the operation of the company's main divisions and the satisfaction of the social needs of its personnel.

Examples of solving typical problems

Example 1

A programme of automation measures has been developed for 4 years in two versions. Which of the proposed options will increase the potential of the enterprise to a greater extent, if the discount rate is 10%.

Indicators/options	first	second
Capital investments, UAH million:	1,6	1,6
including by years 1	0,4	0,7
2	0,4	0,3
3	0,4	0,5
4	0,4	0,1

Solution

To choose the best option, it is necessary to calculate the capital investment before the start of the measures:

$$К_{прив} = \frac{0,4}{(1+0,1)^{1-1}} + \frac{0,4}{(1+0,1)^{2-1}} + \frac{0,4}{(1+0,1)^{3-1}} + \frac{0,4}{(1+0,1)^{4-1}} = 1,3947$$

$$К_{прив} = \frac{0,7}{(1+0,1)^{1-1}} + \frac{0,3}{(1+0,1)^{2-1}} + \frac{0,5}{(1+0,1)^{3-1}} + \frac{0,1}{(1+0,1)^{4-1}} = 1,4611$$

Answer: The first option is more economically feasible, since the amount of capital expenditures brought to the moment of their absorption is lower, which will contribute to the increase of the enterprise's potential to a greater extent.

Example 2

The company's potential will be affected by investments of UAH 2.5 million to be used to acquire the company and set up production, if an additional UAH 300 thousand of reconstruction is required during the year. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 250 thousand, and annually accrue depreciation charges of UAH 200 thousand. The company is expected to produce 80 thousand units over 5 years at an average cost of UAH 24 per unit and a selling price of UAH 30 per unit. The discount rate for the years is 8%.

Solution

The amount of initial investment:

$К = 2500 + 300 - 250 = 2550$ thousand UAH

The annual cash flows will be equal to the sum of the company's profit and depreciation charges:

$ГП_1 = ГП_2 = \ldots = ГП_5 = (30 - 24) \cdot 80 + 200 = 680$ thousand UAH

Investment feasibility:

$ЧДВ = -2550 + \frac{680}{(1+0,08)} + \frac{680}{(1+0,08)^2} + \frac{680}{(1+0,08)^3} + \frac{680}{(1+0,08)^4} + \frac{680}{(1+0,08)^5} = 165,04$ thousand UAH

Answer: the company's potential will increase by UAH 165.04 thousand.

Example 3

Which of the proposed investment projects will contribute to the increase of the company's potential to a greater extent? Choose the best one in terms of profitability indices and payback periods at a discount rate of 10%.

Indicators.	Option 1	Option 2
Amount of investment, UAH thousand.	15200	16400
Implementation period, years	4	4

Annual cash flows:		
1 year	6000	4200
2 years	5400	5720
3 years	4700	7800
4 years	4500	6300

Solution

To calculate the indices of return on investment and payback periods, we need to calculate the present value of cash flows for both options. First, we determine the value of the discount factor:

$$\text{ГП}_{1\text{вар}} = \frac{6000}{(1+0,1)} + \frac{5400}{(1+0,1)^2} + \frac{4700}{(1+0,1)^3} + \frac{4500}{(1+0,1)^4} = 16522,096 \text{ thousand UAH}$$

$$\text{ГП}_{2\text{вар}} = \frac{4200}{(1+0,1)} + \frac{5750}{(1+0,1)^2} + \frac{7800}{(1+0,1)^3} + \frac{6300}{(1+0,1)^4} = 18733,488 \text{ thousand UAH}$$

To determine $T_{ок}$, let's calculate the average annual cash flows for the options:

$$\text{ГП}_{1\text{вар}}^{\text{ср}} = \frac{16522,096}{4} = 4130,524 \text{ thousand UAH}$$

$$\text{ГП}_{2\text{вар}}^{\text{ср}} = \frac{18733,488}{4} = 4683,372 \text{ thousand UAH}$$

Then:

$$\text{Т}_{\text{ок}1\text{вар}} = \frac{\text{К}}{\text{ГП}_{\text{ср}}} = \frac{15200}{4130,524} = 3,68 \text{ years}$$

$$\text{Т}_{\text{ок}2\text{вар}} = \frac{\text{К}}{\text{ГП}_{\text{ср}}} = \frac{16400}{4683,372} = 3,50 \text{ years}$$

Answer: Option 2 will increase the potential to a greater extent, as it is preferable due to a higher rate of return and a shorter payback period.

Example 4

What is the impact on the company's potential if it introduces a new production technology that will increase production from 5000 to 6000 products in the first year? The unit price excluding VAT is UAH 1500, with a cost price of 70%, an income tax of 18%, a discount rate of 22%, and a forecast period of 6 years

Solution

The annual economic effect of the new technology:

$$\text{Е}_{\text{р}} = \text{Ц} \cdot \Delta V = 1500 \cdot (6-5) = 1500 \text{ thousand UAH}$$

Net economic effect, reduced by taxes and expenses:

$E_p = 1500 \cdot (1 - 0{,}7) \cdot (1 - 0{,}18) = 369$ thousand UAH

The cost of the new technology, taking into account the period and discount rate:

$$B_{\text{на}} = 369 \cdot \left(\frac{1}{1+0{,}22} + \frac{1}{(1+0{,}22)^2} + \frac{1}{(1+0{,}22)^3} + \frac{1}{(1+0{,}22)^4} + \frac{1}{(1+0{,}22)^5} + \frac{1}{(1+0{,}22)^6}\right) =$$

$1168{,}59$ thousand UAH.

Answer: The introduction of the new technology will increase the company's potential by UAH 1168,59 thousand.

Example 5

An enterprise plans to sell a licence to manufacture a new product with the following production volumes: -1st year - 12 thousand units, 2nd year - 14 thousand units, 3rd year - 13 thousand units. The price of a unit of production by years will be 780 UAH, 800 UAH, 820 UAH respectively. How will the company's potential increase by selling a licence if the royalty rate is 30% of the volume of products sold? The discount rate is 20%.

Solution

Indicators.	1 year	2 years	3 years
Production volume thousand units	12	14	13
Product price UAH/unit	780	800	820
Revenue thousand UAH/year	9360	11200	10660
Royalties thousand UAH/year	2808	3360	3198
Discount factor	1	0,8333	0,6944
Royalties, per annum, thousand UAH	2808	2799,88	2220,69

The cost of the licence: 2808+2799.88+2220.69= 7828.57 thousand UAH

Response: The company's potential will increase by UAH 7,828.57 thousand

Example 6

How will the introduction of know-how affect the production potential if the company's production costs without know-how are UAH 1.5 per 1 kg. At the same time, 35% of the cost is labour. The company's sales volume is 300 tonnes of products per year. The know-how allows the company to save UAH 0.3 per kilogram of product by using materials and 15% of labour costs. This advantage is projected to last for 4 years. Estimate the impact of the know-how at a discount rate of 12%.

Solution.

Savings on materials will be made:

$E_м = 300 \cdot 0{,}3 = 90$ thousand UAH

Saving on labour costs:

$E_т = 300 \cdot 1{,}5 \cdot 0{,}35 \cdot 0{,}15 = 23{,}625$ thousand UAH

Overall savings:

$$E = 90 + 23{,}625 = 113{,}625 \text{ тис. грн}$$

The cost of know-how:

$B_{нх} = 113{,}625 \cdot \left(\frac{1}{(1+0{,}12)^1} + \frac{1}{(1+0{,}12)^2} + \frac{1}{(1+0{,}12)^3} + \frac{1}{(1+0{,}12)^4}\right)$ =UAH 345.12 thousand

Answer: the company's potential will increase by UAH 345.12 thousand.

Example 7

What is the impact of the value of a trademark on the production potential, if a market research has shown that as of the valuation date, the selling price of 1 pack of products is UAH 0.75 higher than the selling price of a competitor's products. At the same time, each product meets quality standards. The VAT rate is -20% and the income tax rate is 18%. The capitalisation ratio is 25%. The physical volume of sales of products under this trademark for the year is 350000 packs.

Solution

1. Determination of the net price advantage (excluding VAT)

The selling price includes value added tax (VAT), which the enterprise only transfers to the state budget. In order to calculate the economic effect, it is necessary to determine the net (VAT-free) price premium.

ΔP_net = ΔP_gross / (1 + VAT) = 0.75 / 1.20 = 0.625 UAH

Note: Division by 1.20 removes VAT from the price structure.

2. Calculation of annual excess profit before taxation

We determine the total amount of additional gross income generated by the trademark during the year.

$GP\_extra = \Delta P\_net \cdot Q = 0.625 \cdot 350{,}000 = 218{,}750$ UAH

3. Calculation of net economic effect (after taxation)

Additional income is subject to corporate income tax.

$E\_net = GP\_extra \cdot (1 - T\_income) = 218{,}750 \cdot (1 - 0.18) = 218{,}750 \cdot 0.82 = 179{,}375$ UAH

4. Capitalization of the net effect

Capitalization converts the annual net profit flow into the value of an intangible asset.

$V\_TM = E\_net / k = 179{,}375 / 0.25 = 717{,}500$ UAH

Conclusion

The enterprise potential increases by 717,500 UAH due to the use of the trademark.

3. Procedure for defending work, evaluation criteria

After receiving the assignment, the student performs a test using the recommended or other literature. In case of difficulties in writing the work, the applicant seeks advice from the teacher according to the consultation schedule.

The test must be taken 1 week before the end of theoretical training, the duration of which is determined by the schedule of the educational process. The list of control questions for self-checking the degree of mastering the theoretical and practical parts of the discipline is given in the next section.

The test is considered to be passed if all theoretical questions are fully covered and the tasks are correctly solved

Works that are not accepted for review or returned for revision are not accepted:

- are not fully implemented;
- were made with gross errors;
- contain inconsistencies in the answers to the tasks;
- issued without complying with the requirements;
- are not made independently or do not correspond to the specified version.

When checking a test paper, the teacher makes comments on each question that is answered incompletely or with mistakes. If the student receives a failed paper, he/she must correct the mistakes and respond to the teacher's comments, after which the paper must be resubmitted. If the work is accepted, the applicant is allowed to take an exam or test, in accordance with the curriculum.

Assessment criteria for the test:

	For the theoretical part	**For the practical part**
Credit	If the answer to the questions is complete and correct, or with minor errors, defects	If tasks are completed or completed with a few minor errors
No credit	If the answer to the questions does not reveal the essence of the issues	If tasks are not completed or completed with gross errors

4. Control questions for self-check of the degree of mastering the theoretical and practical parts disciplines

1. The essential characteristic of an enterprise's potential.
2. The structure of the company's potential.
3. The main elements of an enterprise's entrepreneurial potential.
4. Analysis of sources of increasing entrepreneurial potential.
5. The essence of scientific approaches to management.
6. "Capital" as the main source of increasing the potential of an enterprise.
7. Objectives and methods of enterprise capital management.
8. Management of equity and borrowed capital.
9. Organisational and economic concepts of ensuring the growth of enterprise potential.
10. The main elements of the mechanism of enterprise potential formation.
11. Methods and functions of managing the formation of enterprise potential.
12. Choosing a rational organisational structure to overcome internal development problems.
13. Develop criteria for assessing the capabilities of the organisational management structure.
14. Analysis of economic growth based on the concept of asset value.
15. Structural analysis of the resource potential of an enterprise in the cost management system.
16. Management of the company's investment potential.
17. Assessment of the efficiency of managing the investment potential of an enterprise.
18. Assessment tasks and conceptual approaches to determining the production potential of an enterprise.
19. Assessment of the production potential of the enterprise.
20. Assessment of the company's marketing potential.
21. Evaluation of the effectiveness of an enterprise's product strategies.
22. Market pricing and its application.

23. The structure of the company's operations. Strategic business areas.
24. Analysis of the motivational mechanism of the enterprise.
25. Classification of motivational models of enterprise development, advantages and disadvantages.
26. The role of management style in the structure of the motivational process.
27. Managing the potential of intangible assets.
28. Assessment of the innovation potential of the enterprise.
29. Key areas and organisation of production renewal management.
30. Peculiarities of personnel management in innovative activities.
31. Efficiency of the enterprise's innovation activity.
32. Formation of an enterprise development system.
33. Theoretical foundations of enterprise crisis management.
34. Diagnosing the crisis state of an enterprise.
35. Managing the processes of stabilisation, reorganisation and liquidation of an enterprise.
36. Management of the material and technical potential of the enterprise.
37. Design of potential management systems at enterprises.
38. Organisational and economic support for the improvement and implementation of enterprise potential management systems.
39. Methods of economic justification of management decisions.
40. The main stages of business valuation

Sources used in preparing the guidelines

(not intended as mandatory references for students)

1. Boychyk I.M. Enterprise Economics: a textbook. Kyiv: Kondor Publishing House, 2016. 378 p.
2. Krasnokutska N.S. Enterprise potential: formation and evaluation. Study guide. - Kyiv: Centre for Educational Literature, 2005. - 352 p.

Appendix

Option 1

1. Answer the theoretical questions:

1. The essential characteristic of an enterprise's potential.
2. The main elements of the mechanism of enterprise potential formation.

2. Answer the test questions*:*

Which of these potential opportunities belong to the national economic reserves?

- creation of new tools and labour items, and rational location of production;
- specialisation, cooperation;
- co-operation, reducing labour costs per unit of production;
- creation of new tools and labour items, efficient use of labour tools.

A product competitiveness management system should address the following tasks:

- ensure timely development of long-term plans for the enterprise;
- ensure the development of measures to reduce production costs;
- to improve the quality of the products themselves;
- improve the efficiency and quality of after-sales service;
- to reduce the cost of after-sales service;
- limit the sales channels.

Solve the problem:

The company's potential will be affected by investments of UAH 2.7 million to be used to acquire the company and set up production, if it is necessary to reconstruct another UAH 280 thousand during the year. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 150 thousand to, and annually accrue depreciation charges of UAH 70 thousand. The company is expected to produce 150 thousand units over 6 years at an average cost of UAH 150 per unit and a selling price of UAH 190 per unit. The discount rate for the years is 8%.

Option 2

Answer the theoretical questions:

1. The structure of the company's potential.
2. Methods and functions of managing the formation of enterprise potential.

Answer the test questions*:*

Which of the potential opportunities listed above belong to the sectoral reserves?

- creation of new tools and objects of labour,
- specialisation, cooperation;
- Rational location of production
- efficient use of tools and equipment
- Reduced labour costs per unit of output

Which of the following methods of business valuation is used in accordance with the cost method?

- liquidation value method;
- direct income capitalisation method;
- discounted cash flow method.
- the method of multipliers.

Solve the problem:

A programme of automation measures has been developed for 4 years in two versions. Which of the proposed options will increase the potential of the enterprise to a greater extent, if the discount rate is 10%:

Indicators/options	First	The second
Capital expenditures, UAH million, including by year:	2,0	2,0
1	0,4	0,4
2	0,4	0,3
3	0,4	0,5
4	0,4	0,6
5	0,4	0,2

Option 3

Answer the theoretical questions:

1. The main elements of the enterprise's entrepreneurial potential.
2. Choosing a rational organisational structure to overcome the problems of internal development.

Answer the test questions*:*

Which of the potential opportunities listed above are internal reserves?

- creation of new tools and objects of labour;
- specialisation, cooperation;
- efficient use of labour tools. Reduced labour costs per unit of output
- Rational location of production.

The normative approach to competitiveness management is as follows:

- helping employees to understand their capabilities;
- setting management standards for all subsystems;
- transition from qualitative to quantitative assessments;
- regulation of rights, obligations, costs, etc,

Solve the problem:

The company's potential will be affected by investments of UAH 1.7 million to be used to acquire the company and set up production, if it is necessary to reconstruct another UAH 180 thousand during the year. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 50 thousand to , and annually accrue depreciation charges of UAH 170 thousand. The company is expected to produce 150 thousand units over 5 years at an average cost of UAH 50 per unit and a selling price of UAH 60 per unit. The discount rate for the years is 8%.

Option 4

Answer the theoretical questions:

1. Analysis of sources of increasing entrepreneurial potential.
2. Develop criteria for assessing the capabilities of the organisational management structure.

Answer the test questions*:*

Which of the following conditions characterizes quantitative reserves?

- Reduced labour intensity of the product;
- increase in the number of manufactured units per unit of time;
- Reduction of working time costs;
- Increasing the equipment fleet;
- Increasing the share of skilled workers.

Possible options for restructuring an enterprise include:

- re-profiling of certain structural units for their further activities;
- spin-off of certain structural units for their further activities;
- merger of the company with banking structures;
- spinning off certain structural units as legal entities;
- sale of the company's property by decision of the liquidation commission;
- merger of two or more companies and formation of a new legal entity.

Solve the problem:

Which of the proposed investment projects will contribute to the increase of the company's potential to a greater extent? Choose the best one in terms of profitability indices and payback periods at a discount rate of 10%.

Indicators.	Option 1	Option 2
Amount of investment, UAH thousand.	16800	19300
Implementation period, years	4	4
Annual cash flows:		
1 year	5000	8200
2 years	6400	5720
3 years	5900	7600
4 years	6000	6500

Option 5

Answer the theoretical questions:

1. Analysis of economic growth based on the concept of asset value.
2. The essence of scientific approaches to management.

Answer the test questions*:*

The number of system components that determine its size should be (systematic approach to competitiveness management)

- minimal
- maximum
- does not matter .

The most important rehabilitation measures may include:

- reforming the company's management system;
- Inventory of inventory and sale of excess inventory;
- introducing new methods of production and labour organisation;
- calculating the growth rate of production for the future;
- re-profiling of the enterprise;
- deferral, instalment or repayment of the company's debts;
- justification of the environmental impact of the company's activities;
- sale of part of the debtor's property;
- determining the need for fixed assets in the future.

Solve the problem:

What is the impact on the company's potential of introducing a new production technology that will increase production volumes from 15,000 to 17,000 products in the first year. The unit price without VAT is 2600 UAH, while the cost price is 70% and the income tax rate is 18%. Determine the cost of the new technology if the discount rate is 18% and the forecast period is 5 years.

Option 6

Answer the theoretical questions:

1. "Capital" as the main source of increasing the potential of an enterprise.
2. Classification of motivational models of enterprise development, advantages and disadvantages.

Answer the test questions*:*

The normative approach to competitiveness management is as follows:

- helping employees to understand their capabilities;
- setting management standards for all subsystems;
- transition from qualitative to quantitative assessments;
- regulation of rights, obligations, costs, etc,

Liquidation of a bankrupt company has the following consequences:

- the formation of the authorised capital begins anew;
- the bankrupt's business activities are terminated;
- the maturity of debt obligations is postponed to a later date;
- the liquidation commission acquires the right to dispose of the bankrupt's property, property rights and obligations;
- the accrual of penalties and interest on all types of debts of the bankrupt company ceases;
- bank accounts are seized;
- the terms of the bankrupt's debt obligations are deemed to have expired.

Solve the problem:

An entity plans to sell a licence to manufacture a new product with the following production volumes: -1st year - 15 thousand units, 2nd year - 14 thousand units, 3rd year - 13 thousand units. The price of a unit of production by years will be 650 UAH, 640 UAH, 620 UAH, respectively. How will the company's potential increase by selling the licence, if the royalty rate is 27% of the volume of products sold? The discount rate is 20%.

Option 7

Answer the theoretical questions:

1. Tasks and methods of enterprise capital management.
2. The role of management style in the structure of the motivational process.

Answer the test questions*:*

Possible options for restructuring an enterprise include:

- re-profiling of certain structural units for their further activities;
- spin-off of certain structural units for their further activities;
- merger of the company with banking structures;
- spinning off certain structural units as legal entities;
- sale of the company's property by decision of the liquidation commission;
- merger of two or more companies and formation of a new legal entity.

Which of the following methods of business valuation is used in accordance with the performance method?

- replacement cost method
- simple balance sheet method;
- the method of additional income;
- industry ratio method.

Solve the problem:

How will the introduction of know-how affect the production potential if the company's production costs without know-how are UAH 64 per 1 kg. At the same time, 29% of the cost is labour. The company's sales volume is 500 tonnes of products per year. The know-how enables the company to save UAH 3.0 per kilogram of product through the use of materials and 14% of labour costs. This advantage is projected to last for 3 years. Estimate the value of the know-how at a discount rate of 11%.

Option 8

Answer the theoretical questions:

1. Management of equity and borrowed capital.
2. Main directions and organisation of production renewal management.

Answer the test questions*:*

The most important rehabilitation measures may include:

- reforming the company's management system;
- Inventory of inventory and sale of excess inventory;
- introducing new methods of production and labour organisation;
- calculating the growth rate of production for the future;
- re-profiling of the enterprise;
- deferral, instalment or repayment of the company's debts;
- justification of the environmental impact of the company's activities;
- sale of part of the debtor's property;
- determining the need for fixed assets in the future.

Which of the following methods of business valuation is used in accordance with the comparative method?

- net asset method;
- replacement cost method;
- economic profit method;
- analogue sales method.

Solve the problem:

How will the value of a trademark affect the production potential if a market research has shown that as of the date of valuation, the selling price of 1 pack of products is UAH 1.1 higher than the selling price of a competitor's products. At same time, each product meets quality standards. The VAT rate is -20% and the income tax rate is -18%. The capitalisation ratio is 25%. The physical volume of sales of products under this trademark for the year is 250,000 packs.

Option 9

Answer the theoretical questions:

1. Organisational and economic concepts of ensuring the growth of enterprise potential.
2. Features of personnel management in innovative activities.

Answer the test questions*:*

Liquidation of a bankrupt company has the following consequences:

- the formation of the authorised capital begins anew;
- the bankrupt's business activities are terminated;
- the maturity of debt obligations is postponed to a later date;
- the liquidation commission acquires the right to dispose of the bankrupt's property, property rights and obligations;
- the accrual of penalties and interest on all types of debts of the bankrupt company ceases;
- bank accounts are seized;
- the terms of the bankrupt's debt obligations are deemed to have expired.

Which of the following methods of business valuation is used in accordance with the performance method?

- replacement cost method;
- economic profit method
- industry ratio method
- residual value method

Solve the problem:

What is the impact of investment in construction on the company's potential in terms of absolute efficiency according to the following data?

Indicators.	
Production output, thousand units.	960
Wholesale price UAH/unit.	150
Cost price, UAH/unit.	120
Capital investments, UAH million	50
Cost of production assets, UAH million	35

Option 10

Answer the theoretical questions:

1. The main elements of the mechanism of enterprise potential formation.
2. Assessment of the production potential of the enterprise.

Answer the test questions*:*

Human resources management involves:

- determining the need for certain categories of personnel;
- planning for labour productivity growth;
- recruitment and selection of personnel;
- Ensuring the staff training process;
- labour standardisation;
- performance evaluation;
- promotion or dismissal.

The company's investment activities are:

- Search for potential investors and explore opportunities for practical investment;
- Exploring opportunities to obtain loans to invest in production expansion;
- Practical actions of investors and participants in the investment process to make investments with a view to generating income;
- a set of practical actions to maximise the company's profit.

Solve the problem:

A programme of automation measures has been developed for 4 years in two versions. Which of the proposed options will increase the potential of the enterprise to a greater extent, if the discount rate is 10%:

Indicators/options	first	second
Capital investments, UAH thousand, including by year:	170	170
1	45	46
2	45	42
3	40	45
4	40	37

Option 11

Answer the theoretical questions:

1. Methods and functions of managing the formation of enterprise potential.
2. Efficiency of the enterprise's innovation activity.

Answer the test questions*:*

The properties of the system (systematic approach to competitiveness management) include:

- the maximum number of system components;
- flexibility;
- hierarchy;
- independence;
- openness;
- innovation.

The main methods of reducing the degree of risk in investment activities are:

- Improving the design and estimate business;
- Increasing the share of borrowed funds;
- insurance;
- distribution of risks;
- creating a reserve to cover unforeseen expenses;
- risk dispersion.

Solve the problem:

The potential of the enterprise will be affected by investments in the amount of UAH 35,000 thousand, which will be used to acquire the enterprise and establish production, if during the year it is necessary to carry out reconstruction for another UAH 100 thousand. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 75 thousand, and annually accrue depreciation charges of UAH 20 thousand. The company is expected to produce 500 thousand units over 4 years at an average cost of UAH 22 per unit and a selling price of UAH 30 per unit. The discount rate for the years is 6%.

Option 12

Answer the theoretical questions:

1. Choosing a rational organisational structure to overcome the problems of internal development.
2. Formation of the enterprise development system.

Answer the test questions*:*

The directive (administrative) approach to competitiveness management is as follows:

- helping employees to understand their capabilities;
- setting management standards for all subsystems;
- transition from qualitative to quantitative assessments;
- regulation of rights, obligations, costs, etc.

The self-supporting economic efficiency of technical innovations can be assessed by the following indicators

- of production profitability;
- product profitability;
- solvency ratio;
- the relative release of workers;
- the growth rate of output.

Solve the problem:

Which of the proposed investment projects will contribute to the increase of the company's potential to a greater extent? Choose the best one in terms of profitability indices and payback periods at a discount rate of 10%.

Indicators.	Option 1	Option 2
Amount of investment, UAH thousand	32600	35800
Implementation period. years	4	4
Annual cash flows:		
1 year	9000	9100
2 years	11000	10500
3 years	10700	10200
4 years	9600	9800

Option 13

Answer the theoretical questions:

1. Develop criteria for assessing the capabilities of the organisational management structure.
2. Managing the potential of intangible assets.

Answer the test questions*:*

Under the current legislation, the following types of rehabilitation are distinguished:

- without the company changing its legal entity status;
- merger of two companies in need of rehabilitation;
- with a change in the status of a legal entity;
- re-profiling of the enterprise;
- separation of certain divisions without granting them legal entity status.

The restructuring changes being carried out at the enterprise relate to:

- modernisation;
- concentration;
- cooperation;
- reorganisation;
- adaptation;
- innovations;
- automation.

Solve the problem:

What is the impact on the company's potential of introducing a new production technology that will increase production volumes from 25,000 to 26,000 products in the first year. The unit price without VAT is 2650 UAH, while the cost price is 70% and the income tax is 18%. Determine the cost of the new technology if the discount rate is 20% and the forecast period is 4 years.

Option 14

Answer the theoretical questions:

1. Analysis of economic growth based on the concept of asset value.
2. Assessment of the innovation potential of the enterprise.

Answer the test questions*:*

The company's operations may be terminated:

- on the initiative of the company itself;
- on the initiative of other companies;
- on the initiative of state tax and controlling and auditing authorities;
- by a court or commercial court decision in cases provided for by law;
- in case of expiry or cancellation of the licence;
- on other grounds provided for by law.

Restructuring an enterprise involves changes to its structures:

- organisational and production structure of the enterprise;
- the structure of the production programme;
- age structure of the staff;
- gender structure of potential consumers of the company's products;
- structure of the capital raised;
- asset structure;
- the structure of the company's property;
- the structure of material receipts at the enterprise.

Solve the problem:

An entity plans to sell a licence to manufacture a new product with the following production volumes: -1st year -20 thousand units, 2nd year 18 thousand units, 3rd year -15 thousand units. The price of a unit of production by years will be 1600 UAH, 1580 UAH, 1550 UAH respectively. How will the company's potential increase by selling the licence if the royalty rate is 27% of the volume of products sold? The discount rate is 18%.

Option 15

Answer the theoretical questions:

1. Structural analysis of the resource potential of the enterprise in the cost management system.
2. Main directions and organisation of production renewal management.

Answer the test questions*:*

Sanitation of the enterprise is:

- a system of measures to declare a debtor company bankrupt and liquidate it;
- a set of measures aimed at preventing the bankruptcy of an enterprise, financial rehabilitation, restoration or achievement of profitability and competitiveness;
- a set of technical and economic measures aimed at meeting all creditors' requirements, improving competitiveness and developing new markets;
- sale of part of the company's property to repay debts;
- merger of a number of enterprises into a concern and loss of their legal independence.

The problem is in management:

- is a permanent function in any organisational system;
- Awareness and identification of symptoms of decision-making difficulties;
- Mismatch between the desired and actual levels of goal achievement;
- the emergence of risk in business decision-making;
- Changes in the conditions of production.

Solve the problem:

How will the introduction of know-how affect the production potential if the company's production costs without know-how are UAH 125 per 1 kg. At the same time, 27% of the cost is labour. The company's sales volume is 5000 tonnes of products per year. The know-how allows the company to save UAH 3.5 per kilogram of product through the use of materials and 12% of labour costs. This advantage is projected to last for 3 years. Estimate the value of the know-how at a discount rate of 12%.

Option 16

Answer the theoretical questions:

1. Management of the investment potential of the enterprise.
2. Features of personnel management in innovative activities.

Answer the test questions*:*

Answer the test questions*:* The funds received from the sale of the bankrupt's property are primarily used for satisfaction:

- requirements for taxes and fees;
- claims secured by collateral;
- payment of severance pay to employees of a bankrupt company;
- expenses related to court proceedings and the work of the liquidation commission;
- requirements for the return of employee contributions in the form of the purchase of shares;
- unsecured creditors' claims.

The task in management is:

- part of the company's goal;
- a problem to be solved;
- the purpose of the firm's structural units;
- tactics after reaching decisions;
- a benchmark in achieving the company's goals.

Solve the problem:

What is the impact of the value of a trademark on the production potential if a market research has shown that as of the valuation date, the selling price of 1 pack of products is UAH 2.5 higher than the selling price of a competitor's products. At the same time, each product meets quality standards. The VAT rate is -20% and the income tax rate is 18%. The capitalisation ratio is 22%. The physical sales volume of products under this trademark is 470 thousand packs.

Option 17

Answer the theoretical questions:

1. Assessment of the efficiency of managing the investment potential of the enterprise.
2. Management of the processes of stabilisation, reorganisation and liquidation of the enterprise.

Answer the test questions*:*

Enterprise restructuring is a..:

- The process of implementing organisational, economic, financial, legal and technical means aimed at reorganising an enterprise;
- the process of organising the restructuring of an enterprise to reduce the number of management personnel and reduce overheads;
- a set of measures to design, prepare for the introduction and mass production of new types of competitive products;
- merging small enterprises that produce similar products into a company;
- a system of structural changes at the enterprise to increase market share.

Communication in management is:

- engineering networks as part of fixed assets that ensure vital activity;
- ways to provide the company with raw materials and semi-finished products;
- sources and ways of obtaining relevant information for decision-making;
- direct communication between management and subordinates;
- direct and feedback links for the exchange of information between objects and subjects of management.

Solve the problem:

The company's potential will be affected by investments of UAH 5.2 million to be used to acquire the company and set up production, if it is necessary to reconstruct another UAH 840 thousand during the year. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 150 thousand, and annually accrue depreciation charges of UAH 190 thousand. The company is expected to produce 150 thousand units over 5 years at an average cost of UAH 750 per unit and a selling price of UAH 880 per unit. The discount rate for the years is 8%.

Option 18

Answer the theoretical questions:

1. Assessment objectives and conceptual approaches to determining the production potential of an enterprise.
2. Management of the material and technical potential of the enterprise

Answer the test questions*:*

The driving motives for innovation processes in production can be

- Changing social needs;
- Increasing the share of imported products in the total volume of the domestic market;
- a lag in per capita consumption of key products compared to other economically developed countries;
- the emergence of demand for certain types of products among a specific category of consumers.

Optimisation:

- allows for consideration of all solution options under the circumstances;
- allows you to choose the best solution under the given conditions;
- provides the maximum average win;
- ensures the rational solution of a given level problem in higher-level tasks;
- allows for rational losses with maximum gains.

Solve the problem:

A programme of automation measures has been developed for 4 years in two versions. Which of the proposed options will increase the potential of the enterprise to a greater extent, if the discount rate is 10%:

Indicators/options	first	second
Capital investments, UAH million, including by year:	30	30
1 year	7,5	7,2
2 years	7,5	7,5
3 years	7,5	7,3
4 years	7,5	8,0

Option 19

Answer the theoretical questions:

1. Assessment of the production potential of the enterprise.
2. Organisational and economic support for the improvement and implementation of enterprise potential management systems.

Answer the test questions*:*

Innovation processes are called

- conducting research in the field of basic sciences;
- is a set of progressive, qualitative changes taking place in the production and economic system;
- the process of introducing new products into production;
- the process of retraining the company's personnel;
- using foreign analogues as a basis for assessing the technical parameters of products.

A characteristic feature of a manager's creative thinking in decision-making is considered to be:

- making decisions under complete uncertainty;
- making decisions with full certainty;
- decision-making based on strict mathematical canons.

Solve the problem:

The company's potential will be affected by investments of UAH 0.36 million, which will be used to acquire the company and set up production, if it is necessary to reconstruct another UAH 30 thousand during the year. At the same time, the company will be able to liquidate and sell fixed assets worth UAH 25 thousand, and annually accrue depreciation charges of UAH 5 thousand. The company is expected to produce 4.5 thousand units over 3 years at an average cost of UAH 16 per unit and a selling price of UAH 22 per unit. The discount rate for the years is 8%.

Option 20

Answer the theoretical questions:

1. Assessment of the marketing potential of the enterprise.
2. Methods of economic justification of management decisions.

Answer the test questions*:*

The quality of domestic products is regulated by the following regulatory and technical documents:

- ISO 9000 series international quality standards;
- state standards of Ukraine;
- industrial standards;
- industry standards of scientific, technical and engineering societies;
- certificates of conformity;
- technical specifications and standards of enterprises;
- quality evidence.

The system of management decisions should be evaluated:

- labour costs in the development of a new product;
- time spent on implementing the solution;
- the degree of organisation and functioning of the system;
- the ratio of HRD to the company's staff;
- dependence of decisions on the consequences of their implementation.

Solve the problem:

Which of the proposed investment projects will contribute to the increase of the company's potential to a greater extent? Choose the best one in terms of profitability indices and payback periods at a discount rate of 10%.

Indicators.	Option 1	Option 2
Amount of investment, UAH thousand.	615200	616400
Implementation period, years	5	5
Annual cash flows:		
1 year	165000	154200
2 years	154200	157220
3 years	144700	137800
4 years	124500	116300

Option 21

Answer the theoretical questions:

1. The essence of scientific approaches to management.
2. Evaluating the effectiveness of an enterprise's product strategies

Answer the test questions*:*

The product quality management mechanism includes the following elements:

- forecasting and planning the production of high-quality products;
- stimulating product quality improvement
- control over the production of high-quality products;
- Increasing the number of staff in the company's divisions performing product quality control functions;
- standardisation and certification of products;
- development of the company's production programme.

The problem is in management:

- is a permanent function in any organisational system;
- Awareness and identification of symptoms of decision-making difficulties;
- Mismatch between the desired and actual levels of goal achievement;
- the emergence of risk in business decision-making;
- Changes in the conditions of production.

Solve the problem:

How will the potential of the enterprise be affected by investments in the amount of UAH 452 million for the introduction of new products, if it requires an additional UAH 365 thousand for the reconstruction of the existing production. It is assumed that the company will produce and sell products using the new technology for 4 years at a price of UAH 850 per unit with a cost of UAH 840 and an annual production volume of 820 thousand units. The discount rate is 8%.

Option 22

Answer the theoretical questions:

1. Market pricing and its application.
2. "Capital" as the main source of increasing the potential of an enterprise.

Answer the test questions*:*

A certificate is a document that:

- reflects the advantages of the product over competing products;
- is a list of quality requirements for products;
- is a planning document that specifies the timing of product testing;
- certifies the high level of product quality and compliance with international quality standards ISO 9000 series.

Which of the following methods of business valuation is used in accordance with the comparative method?

- net asset method;
- replacement cost method;
- economic profit method;
- analogue sales method.

Solve the problem:

How will the introduction of know-how affect the production potential, if the cost of production without know-how is UAH 5650 per unit. At the same time, 25% of the cost is labour costs. The company's sales volume is 75000 units per year. The know-how allows the company to save UAH 255 per unit of production by using materials and 10% of labour costs. According to forecasts, this advantage will be maintained for 5 years. Estimate the value of the know-how at a discount rate of 14%.

Option 23

Answer the theoretical questions:

1. The structure of the company's operations. Strategic business areas.
2. Objectives and methods of enterprise capital management.

Answer the test questions*:*

The properties of the system (systematic approach to competitiveness management) include:

- the maximum number of system components;
- flexibility;
- hierarchy;
- independence;
- openness;
- innovation.

The most important rehabilitation measures may include:

- reforming the company's management system;
- Inventory of inventory and sale of excess inventory;
- introducing new methods of production and labour organisation;
- calculating the growth rate of production for the future;
- re-profiling of the enterprise;
- deferral, instalment or repayment of the company's debts;
- justification of the environmental impact of the company's activities;
- sale of part of the debtor's property;
- determining the need for fixed assets in the future.

Solve the problem:

What is the impact on the company's potential of a new production technology that will increase production volumes from 95,000 to 12,000 products in the first year. The unit price without VAT is 7550 UAH, while the cost price is 69% and the income tax is 18%. Determine the cost of the new technology if the discount rate is 15% and the forecast period is 5 years

Option 24

Answer the theoretical questions:

1. Analysis of the motivational mechanism of the enterprise.
2. Management of equity and borrowed capital.

Answer the test questions*:*

The most important rehabilitation measures may include:

- reforming the company's management system;
- Inventory of inventory and sale of excess inventory;
- introducing new methods of production and labour organisation;
- calculating the growth rate of production for the future;
- re-profiling of the enterprise;
- deferral, instalment or repayment of the company's debts;
- justification of the environmental impact of the company's activities;
- sale of part of the debtor's property;
- determining the need for fixed assets in the future.

A product competitiveness management system should address the following tasks:

- ensure timely development of long-term plans for the enterprise;
- ensure the development of measures to reduce production costs;
- to improve the quality of the products themselves;
- improve the efficiency and quality of after-sales service;
- to reduce the cost of after-sales service;
- limit the sales channels.

Solve the problem:

What is the impact on the company's potential of introducing a new production technology that will increase production volumes from 45,000 to 52,000 products in the first year. The unit price without VAT is UAH 289, while the cost price is 72% and the income tax is 18%. Determine the cost of the new technology if the discount rate is 16% and the forecast period is 6 years.

Option 25

Answer the theoretical questions:

1. Organisational and economic concepts of ensuring the growth of enterprise potential.
2. Efficiency of the enterprise's innovation activity.

Answer the test questions*:*

Which of the potential opportunities listed above are internal reserves?

- creation of new tools and objects of labour;
- specialisation, cooperation;
- efficient use of labour tools. Reduced labour costs per unit of output

12.Rational location of production

The main methods of reducing the degree of risk in investment activities are:

- Improving the design and estimate business;
- Increasing the share of borrowed funds;
- insurance;
- distribution of risks;
- creating a reserve to cover unforeseen expenses;
- risk dispersion.

Solve the problem:

How will the introduction of know-how affect the production potential if the cost of production without know-how is 189 UAH per 1 unit. At the same time, 30% of the cost is labour costs. The company's sales volume is 3200 thousand units per year. The know-how allows the company to save UAH 9 per unit of production by using materials and 14% of labour costs. According to forecasts, this advantage will be maintained for 5 years. Estimate the value of the know-how at a discount rate of 10%.

Educational edition

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