

COURSE SYLLABUS
FOR FULL-TIME UNDERGRADUATE PROGRAMS

(Issued under Decision No.1380/QĐ-DHKTQĐ on 15/8/2016 by the University President)

1. COURSE NAME: Statistics in Enterprises

Code: TKKD1104

Number of Credit: 3

2. DEPARTMENT IN CHARGE OF INSTRUCTION: Business Statistics

Office: 4th floor-Building 6- NEU

Office Hours: 8.am-5pm

Office Telephone: 0438524662

3. PRE-REQUISITE: *Theory of Statistics*

4. COURSE DESCRIPTION:

Statistics in Enterprises presents (1) the basic content of indicator systems, analyzing methods and the sources of statistical information which can help to manage the production input factors such as labor, capital, assets of the enterprise; (2) the content and methodology of indicator systems reflecting the business situation and the income distribution in the enterprises.

5. COURSE OBJECTIVES:

Statistics in Enterprises equips learners with basic knowledge about the contents and the calculus of the economic indicators and the statistical information relating to the full process of reproduction in the enterprises.

Upon completion of the course, the learners will:

- + Understand the sources of statistical information in business management.
- + Be equipped with basic knowledge about the content and the calculus and the economic significance of each economic indicator for management;
- + Understand thoroughly the scientific content of statistical indicator system in management practice: managing the business units, making necessary decisions for producing and selling products to reach the highest economic efficiency, forming the annual financial reports...;
- + be equipped with the basic statistical methods to analyze the factors that most affect business outputs and efficiency of enterprises.

6. COURSE CONTENT:

TENTATIVE SCHEDULE

No	Contents	Total hours	In details		Notes
			Theory	Practice, Discussion, Exams	
1	Chapter 1	2	2	-	
2	Chapter 2	3	3	-	
3	Chapter 3	9	6	3	
4	Chapter 4	5	3	2	
5	Chapter 5	5	3	2	
6	Chapter 6	5	3	2	
7	Chapter 7	6	4	2	
8	Chapter 8	5	3	1	
9	Chapter 9	4	3	1	
10	Chapter 9 <i>Mid-course Test</i>	1	-	1	
	Total	45	30	15	

Part I. Introduction to Statistics in Enterprises

CHAPTER 1. BASIC ISSUES OF STATISTICS IN ENTERPRISES

This chapter introduces the basic knowledge of statistics in enterprises such as the subject of the study, the role of statistical information for business management and the role of information resources for enterprise management.

1.1. The study subjects of “Statistics in Enterprises”

1.2. The role of information in business management

1.2.1. Determine the orientation of business

1.2.2. Ensure the competitive advantages

1.2.3. Optimize production

1.2.4. Manage macroeconomic information

1.3. The sources of information

1.4. The tasks of statistics in enterprises

Texts and readings for the chapter:

1. Tu Dien, editor (1994), Statistics in Enterprises, Science and Technology Publisher.

2. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Statistics in Enterprises, Vietnam Education Publisher.

3. Nguyen Cong Nhu (2004), Statistics for Industry, Statistics Publisher.

CHAPTER 2: STATISTICAL INFORMATION COLLECTION IN ENTERPRISES

Like chapter 1, this chapter equips learners with the supplementary knowledge of Statistics in Enterprise regarding the collecting statistical information in the enterprise fully, timely and with high reliability; and introduces a number of applications of sample surveys on thematic studies in enterprises.

- 2.1. Collecting the information
- 2.2. Statistical surveys in enterprises
- 2.3. Applications of sample surveys in enterprises

Texts and readings for the chapter:

- 1. Tu Dien, editor (1994), Statistics in Enterprises, Science and Technology Publisher.
- 2. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Statistics in Enterprises, Vietnam Education Publisher.
- 3. Pham Ngoc Kiem, Nguyen Cong Nhu, co-editor (2004), Statistics for Industry, Statistics Publisher.

Part II: Statistics of Outputs and economic Efficiency

CHAPTER 3. STATISTICS FOR OUTPUTS IN ENTERPRISES

This chapter provides learners with (1)the basic concepts about production-business operation and the output of the production and business operations; (2) statistical indicators system in measuring the Outputs of the production- business operations ; (3) analysis methods of the outputs of the production and business operations in Enterprises

Content:

- 3.1. General concepts
- 3.2. System of statistical outputs indicators in enterprises
 - 3.2.1. Gross Output (GO)
 - 3.2.2. Value Added (VA)
 - 3.2.3. Intermediate costs (IC)
 - 3.2.4. Net Value Added (NVA)
 - 3.2.5. Revenue
 - 3.2.6. Net Revenue
 - 3.2.7. Profit
- 3.3. Statistics for the goods quality in enterprises
- 3.4. Methods of analyzing outputs in enterprises
- 3.5. The calculus of index

- 3.5.1. Index of industrial production
- 3.5.2. Export index of industrial products
- 3.5.3. Index of inventory industrial products
- 3.5.4. The relation between indices and analysis methods
- 3.5.5. Calculating and analyzing indices in enterprises
- 3.6. Forecast in the enterprises
- 3.7. Statistics for the output of service operations in enterprises

Texts and readings for the chapter:

1. The Ministry of Finance (1997), Questions, answers on corporate income tax
2. The Ministry of Finance, (1997), Questions, answers on Value Added Tax
3. The Ministry of Finance (2004), The state of financial reports in enterprises
4. Tu Dien, eds (1994), Statistics in Enterprises, Science and Technology Publisher.
5. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook “Statistics in Enterprises”, Vietnam Education Publisher.
6. Pham Ngoc Kiem Nguyen Cong Nhu, co-editor (2004), Statistics for Industry, Statistics Publisher.
7. Nguyen Cong Nhu, eds (2003), The Income distribution in kinds of enterprises in Vietnam: situation, perspectives and complete solutions, Statistics Publisher.
8. Nguyen Cong Nhu (2004), Industrial Statistics, Statistics Publisher.
9. National Assembly of the Socialist Republic of Vietnam (2003), Law on Statistics
10. GSO Vietnam (2005), Methods of calculating production indices, export indices, inventory indices of industrial products.
11. Phi Thi Huong Nga (2008), Improving the methods of calculating the index monthly volume of products in Vietnam today, MA. Thesis, National Economics University.
12. Bui Duc Trieu (2010), Textbook “Statistics for Economic”, National Economics University Publisher.

CHAPTER 4: STATISTICS FOR ECONOMIC EFFICIENCY IN ENTERPRISES

Economic Efficiency can be used to measure the ability of resources usage and the management ability in the enterprise. This chapter equips students with the Statistical Indicators System of economic efficiency; the calculus and analysis method of economic efficiency; the statistical methods of measuring the impact of the production operation on the environment.

- 4.1. General concept
- 4.2. Classification of economic efficiency indicators in enterprises
- 4.3. The calculus of economic efficiency in enterprises
 - 4.3.1. The general formula for calculating economic efficiency indicators
 - 4.3.2. Principles of selecting outputs and costs indicators for calculating economic efficiency in enterprises
 - 4.3.3. Outputs indicators in enterprises
 - 4.3.4. Costs indicators in enterprises
 - 4.3.5. Methods for calculating and evaluating the efficiency in enterprises
- 4.4. Methods for measuring the impact of production operation on the environment.

Texts and readings for the chapter:

1. Tu Dien, eds (1994), Textbook “Statistics in Enterprises”, Science and Technology Publisher.
2. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook “Statistics in Enterprises”, Vietnam Education Publisher.
3. Pham Ngoc Kiem, Nguyen Cong Nhu, Tran Thi Bich, co-editor (2012), Textbook “Principles of Economic Statistics”, Vietnam Education Publisher.
4. Pham Ngoc Kiem, Nguyen Cong Nhu, co-editor (2004), Statistics for Industry, Statistics Publisher.

Part III- Statistics for business expenses and production resources in enterprises
CHAPTER 5: STATISTICS FOR BUSINESS EXPENSES AND PRODUCT COSTS IN ENTERPRISES

The business expenses is the consumption of the production resources in a given period; cost of product is consumed resources which has been crystallized in each specific product. This chapter equips learners with knowledge about the calculus and analysis method of statistical indicators for business expenses and product costs in enterprises.

- 5.1. General concepts of business expenses
- 5.2. Methods for analyzing business expenses
 - 5.2.1. Analyzing the variation in the scale and structure of business expenses.
 - 5.2.2. Analyzing the variation in business expenses over time.
 - 5.2.3. Analyzing the effects of factors on total business expenses
- 5.3. General concepts of product costs
- 5.4. Methods for analyzing product costs
 - 5.4.1. Analyzing the variation in scale and structure of product costs
 - 5.4.2. Analyzing the effect of factors on average product costs
 - 5.4.3. Analysis the effect of factors on total product costs

5.4.4. Statistical analysis of the factors influencing the changes in the overall product cost

Texts and readings for the chapter:

1. Tu Dien, eds (1994), Statistics in Enterprises, Science and Technology Publisher.
2. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook “Statistics in Enterprises”, Vietnam Education Publisher.
3. Pham Ngoc Kiem, Nguyen Cong Nhu, co-editor (2004), Statistics for Industry, Statistics Publisher.
4. Tran Ngoc Phac and Tran Thi Kim Thu, co-editor (2006), Textbook “Statistical Theory”, Statistical Publisher.

CHAPTER 6. STATISTICS FOR LABOUR IN ENTERPRISES

Labor is the most important input of the production operation. This chapter equips learners with the calculus and analysis method for statistical indicators on the labor usage and labor income, with the statistical analysis method for labor and labor income in enterprises.

- 6.1. Statistics for the amount of labor and labor variation in enterprises
- 6.2. Statistics for labor and working time usage
- 6.3. Statistics for labor productivity in enterprises
- 6.4. Analyzing the return of statistical data of labor in enterprises
 - 6.4.1. Analyzing the variations of labor productivity
 - 6.4.2. Analyzing the factors influencing labor productivity
 - 6.4.3. Analyzing the variation of production outputs effected by labor usage factors
- 6.5. Statistics for labor income in enterprises
 - 6.5.1. Classification labor income by sources
 - 6.5.2. The calculus of the average income and the efficiency of using income fund of productive labor
 - 6.5.3. Methods for analyzing labor and labor income
- 6.6. Statistics for salary in enterprises
 - 6.6.1. Classification of the salary fund, the calculus of the average salary and efficiency of productive labor income funds
 - 6.6.2. The calculus of average salary and efficiency of productive salary fund
 - 6.6.3. Statistical analysis methods of labor and salary

Texts and readings for the chapter:

1. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2004), Textbook “Business Statistics”, Vietnam Statistics Publisher.

2. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook “Statistics in Enterprises”, Vietnam Education Publisher.

3. Nguyen Cong Nhu, eds (2003), Income distribution in kinds of enterprises in Vietnam: situation, perspectives and complete solutions, Statistics Publisher.

4. Nguyen Cong Nhu (2004), Industrial Statistics, Statistics Publisher.

5. Tran Ngoc Phac and Tran Thi Kim Thu, co-editor (2006), Text book “Statistics Theory”, Statistics Publisher.

CHAPTER 7. STATISTICS FOR CAPITAL AND ASSETS IN ENTERPRISES

This Chapter provides learners with the knowledge of the concepts, classification methods and calculus for statistical indicators of capital and assets; Statistical methods and statistical analysis of the scale, structure, changes in capital and assets; and the economic efficiency of funds and assets in the enterprise (for total capital, total assets, and their parts). With such a range of issues this chapter helps learners to understand the basics of financial outputs in enterprises.

7.1. Statistics for capitals in enterprises

7.1.1. Concepts, classifications and calculus of the indicators

7.1.2. Statistics for the scale, structure and changes in capital

7.1.3. Statistics for the efficiency of using capital

7.2. Statistics for assets in enterprises

7.2.1. Concepts, classifications and the calculus of the indicators

7.2.2. Statistics for scale, structure and changes in assets

7.2.3. Statistics efficiency of using assets

7.3. Statistics for fixed assets in the enterprises

7.3.1. Concepts, classifications and calculus of the indicators

7.3.2. Statistics for current values of fixed assets

7.3.3. Statistics for fixed assets depreciation

7.3.4. Statistics for labor equipment and usage of fixed assets

7.3.5. Statistics for the variation in the business outputs

7.4. Statistics for the capital investment activity in enterprises

7.4.1. Concept, meaning and content

7.4.2. Statistics for outputs and efficiency of the fixed assets investment

7.4.3. Statistics for outputs and efficiency of the financial investment

7.4.4. Statistics for outputs and efficiency of the real estate investment

Texts and readings for the chapter:

1. Ministry of Finance, Circular 45/2013 / TT-BTC dated 04/25/2013 "Guide mode management, usage and fixed assets depreciation ".
2. Ngo The Chi and Nguyen Trong Co, co-editor (2008), Analysis of Finance in the enterprise, Financial Academy, Finance Publisher, Ha Noi.
3. Nguyen Van Cong (2010), Textbook“Analysis of the financial statements”, Vietnam Education Publisher.
4. Phan Duc Dung (2011), Financial Statements Analysis, Statistics Publisher.
5. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2004), Textbook Business Statistics, Statistics Publisher.
6. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook “Statistics in the enterprises”, Vietnam Education Publisher.
7. Nguyen Cong Nhu (2012), Text book “ Financial analysis in the enterprise”, Hanoi Open University.
8. Tran Ngoc Phac, Tran Thi Kim Thu, co-editor (2006), Textbook “Statistical Theory”, Statistical Publisher.
9. Pham Thi Thu Thuy, (2012), Finance statement- analysis, forecast and pricing, National Economics University Publisher.

Part IV- Statistics for finance in enterprises

CHAPTER 8. STATISTICS FOR FINANCIAL OUTPUTS AND FINANCIAL CAPABILITY IN ENTERPRISES

This program provides learners with knowledge about the calculus and analysis methods of statistical indicators which reflect the financial outputs and financial power of the enterprises so that they can grasp the overall picture of financial situation in the enterprise.

- 8.1. Statistics for financial outputs
- 8.2. Statistics for financial capability
 - 8.2.1. Statistical analysis of final outputs
 - 8.2.2. Statistics for receivables, liabilities and liquidity

Texts and readings for the chapter:

1. The Ministry of Finance (2004), financial report regime in the enterprises
2. Ngo The Chi and Nguyen Trong Co, co-editor (2008), Textbook: Financial Analysis in the enterprises, Financial Academy, Finance Publisher, Hanoi.
3. Nguyen Van Cong (2010), Textbook “Analysis of the financial reports”, Vietnam Education Publisher.

4. Nguyen Van Cong (2009), Textbook “Analysis of business operations”, National Economics University Publisher.
5. Phan Duc Dung (2011), Analysis of Financial Reports, Statistics Publisher.
6. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2004), Textbook: Business Statistics, Statistics Publisher
7. Nguyen Cong Nhu (2012), Textbook: Financial Analysis, Hanoi Open University.

CHAPTER 9. STATISTICS FOR SUSTAINABLE GROWTH ABILITY AND BANKRUPTCY SIGNS OF ENTERPRISES

This program provides learners with statistical methods (traditional and modern) for determining the statistical indicators that measure the sustainable growth ability, for analyzing the solutions that manages the sustainable growth ability and for analyzing the bankruptcy signs of the enterprises

- 9.1. Statistics for sustainable growth ability
 - 9.1.1. The concept of sustainable growth
 - 9.1.2. Methods of determining the indicators
 - 9.1.3. Methods of analyzing the indicators
- 9.2. Statistical analysis of bankruptcy signs of enterprises
 - 9.2.1. Models of financial risk analysis
 - 9.2.2. Edward Altman’s Z scatter function

Texts and readings for the chapter:

1. Ngo The Chi and Nguyen Trong Co, co-editor (2008), Textbook: Financial Analysis in the enterprises, Financial Academy, Finance Publisher, Hanoi.
 2. Nguyen Van Cong (2010), Textbook “Analysis of the financial reports”, Vietnam Education Publisher.
 3. Phan Duc Dung (2011), Analysis of Financial Reports, Statistics Publisher.
 4. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2004), Textbook Business Statistics, Statistics Publisher
 5. Nguyen Cong Nhu (2012), Textbook: Financial Analysis, Hanoi Open University.
- Pham Thi Thu Thuy, (2012), Finance statement- analysis, forecast and pricing, National Economics University Publisher.

7. REQUIRED TEXTBOOK & COURSE MATERIALS

Business statistics textbooks, co-editor: Pham Ngoc Kiem, Nguyen Cong Nhu, Bui Duc Trieu, Statistical Publisher, Hanoi, 2009.

8. RECOMMENDED TEXTS & OTHER READINGS

1. The Ministry of Finance (1997), Questions, answers on corporate income tax
2. The Ministry of Finance, (1997), Questions, answers on Value Added Tax
3. The Ministry of Finance (2004), The state of financial reports in Enterprises
4. Ministry of Finance, Circular 45/2013 / TT-BTC dated 04/25/2013 "Guide mode management, usage and fixed assets depreciation ".
5. Ngo The Chi and Nguyen Trong Co, co-editor (2008), Analysis of Finance in the enterprise, Financial Academy, Finance Publisher, Hanoi.
6. Nguyen Van Cong (2009), Textbook “Analysis of business operations”, National Economics University Publisher.
7. Nguyen Van Cong (2010), Textbook” Analysis of the financial statements”, Vietnam Education Publisher
8. Phan Duc Dung (2011), Financial Statements Analysis, Statistics Publisher
9. Tu Dien, (1994), Textbook: Statistics in Enterprises, Science and Technology Publisher.
10. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2004), Textbook: Business Statistics, Statistics Publisher.
11. Pham Ngoc Kiem, Nguyen Cong Nhu, Tran Thi Bich, co-editor (2012), Textbook “Principles of Economic Statistics”, Vietnam Education Publisher.
12. Pham Ngoc Kiem and Nguyen Cong Nhu, co-editor (2008), Textbook: “Statistics in Enterprises”, Vietnam Education Publisher.
13. Nguyen Cong Nhu, eds (2003), Income distribution in kinds of enterprises in Vietnam: situation, perspectives and complete solutions, Statistics Publisher.
14. Nguyen Cong Nhu (2012), Text book: “Financial analysis in the enterprise”, Hanoi Open University.
15. Nguyen Cong Nhu, co-editor (2004), Industrial Statistics, Statistics Publisher.
16. Tran Ngoc Phac, Tran Thi Kim Thu, co-editor (2006), Textbook “Statistical Theory”, Statistical Publisher.
17. National Assembly of the Socialist Republic of Vietnam (2003), Law on Statistics
18. National Assembly of the Socialist Republic of Vietnam (1997), Law on Value Added Tax.
19. National Assembly of the Socialist Republic of Vietnam (1997), Law on

Corporate Income Tax.

20. GSO Vietnam (2005), Methods of calculating production indices, export indices, inventory indices of industrial products.

21. Phi Thi Huong Nga (2008), Improving the methods for calculating the index monthly volume of products in Vietnam today (economic master's thesis), NEU.

22. Pham Thi Thu Thuy, (2012), Finance statement- analysis, forecast and pricing, National Economics University Publisher.

23. Bui Duc Trieu (2010), Textbook “Statistics for Economic”, National Economics University Publisher .

9. ASSESSMENT & GRADING POLICY:

Comply with the current regulations of National Economics University.

- The evaluation of teachers: 10%

- A mid-course test: 30%

- A final Test: 60%

(Students are eligible to sit the final test if: the evaluation of teachers is at least 5, the minimum score of mid-course test is 3)

Hanoi, 2016

HEAD OF DEPARTMENT

PRESIDENT

(signed)

(signed)

MSc. Do Van Huan

Prof.Dr. Tran Tho Dat