

BUNIN YELETS STATE UNIVERSITY

РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ
B1.V.01.13 Financial Management

Course of study: 38.03.02 Management

Orientation (profile): Organization management and logistics

Qualification (degree): Bachelor's degree

Form of study: full-time

Institute: Economics, Management and service technologies

Department of Economics and Management named after N.G. Nechaev

	full-time form	full-time and part -time education	correspondence form
Course	4		
Semester/trimester	7,8		

Lectures	54		
Laboratory classes			
Practical (seminar) classes	54		
, including practical training			
The form of intermediate certification	Test, Exam – 0.3		
Control	9		
Other forms of work			
Independent work	98,7		

Total hours: 216

Labor intensity: 6 credits.

The developer of the work program:

Candidate of Economic Sciences, Associate Professor Y.L. Yesina

I. ORGANIZATIONAL AND METHODOLOGICAL SECTION

The purpose of studying the discipline is to develop students' competencies that allow them to gain a holistic understanding of the essence of financial management, its functions and role in expanded social reproduction, the principles of building and the structure of the modern financial system.

The objectives of the discipline are to develop a scientific approach among students to assessing the management process of the formation and use of trust funds of the state and organizations, as well as the ability to search for possible directions for its improvement and optimization in changing economic, social and political conditions of society.

The place of the discipline in the structure of the OPOP: it is implemented within the framework of the variable part (the part formed by participants in educational relations) of block B1. Disciplines (modules).

Planned learning outcomes in the discipline:

Competence code	Indicators of competence achievement	Planned learning outcomes in the discipline
PCS -2	To know: <ul style="list-style-type: none">– fundamentals of tactical and operational management of logistics processes; methods of developing organizational, technical, organizational, economic and financial documentation of a modern enterprise.	Knows: <ul style="list-style-type: none">- fundamentals of tactical and operational management of logistical processes of formation, allocation and use of financial resources;- financial information processing methodology, fundamentals of financial management, theoretical foundations of financial planning;- methods of financial resources and cash flow management.
	Be able to: <ul style="list-style-type: none">– to carry out tactical and operational management of logistics processes; to apply modern technologies in the process of developing organizational, technical, organizational, economic and financial documentation of the enterprise.	Can: <ul style="list-style-type: none">- to carry out tactical and operational management of logistical processes of formation, allocation and use of financial resources;- make financial plans; to analyze the dynamics and structure of the basic financial performance indicators of economic entities using modern technologies.
	Own: <ul style="list-style-type: none">– skills of tactical and operational management of logistics processes; ways of using modern technologies in the process of developing organizational, technical, organizational, economic and financial documentation of the enterprise.	Possesses: <ul style="list-style-type: none">- skills in drawing up and substantiating financial statements and financial plans;- skills of budgeting, financial plans, enterprise development plans using modern technologies.

II. CONTENT AND SCOPE OF THE DISCIPLINE
indicating the number of hours allocated for students' contact work
with a teacher (by type of training) and for independent work

Full-time education

4	Naming of sections and topics	Total	Classroom classes			Independent work
			ЛК	ПЗ	ЛБ	
	Section 1. Theoretical foundations of public finance management	72	18	18		36
1.	Topic 1. Prerequisites and stages of finance development, their functions and fundamentals of use in modern market economy.	20	4	4		12
2.	Topic 2. Management and control of public finances.	24	6	6		12
3.	Topic 3. Financial system. Management of financial system links	28	8	8		12
	, including practical training	4	2	2		
	Test					
	Total for the 7th semester	72	18	18		36
	Section 2. Financial management of business entities	134,7	36	36		62,7
4.	Topic 4. Finances of business entities as the starting point of the financial system of the Russian Federation	24	6	6		12
5.	Topic 5. Theoretical and organizational foundations of financial management of business entities	24	6	6		12
6.	Topic 6. Managing the cost and capital structure of business entities	28	8	8		12
7.	Topic 7. Management of non-current and current assets of business entities	28	8	8		12
8.	Topic 8. Anti-crisis financial management	30,7	8	8		14,7
	, including practical training	4	2	2		
	Exam	0,3				

	Control	9				
	Total for the 8th semester	144	36	36		62,7
	total:	216	54	54		98,7

Full-time and part-time education (not implemented)

Correspondence education (not implemented)

III. EVALUATION MATERIALS FOR THE ONGOING AND INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

The current certification is carried out in the form of a control work (in a test form).

A typical version of the test

1. Is it possible to identify the concepts of "money" and "finance":

- a) yes;
- b) no;
- c) in some cases.

2. The prerequisites for the emergence of finance are:

- a) the social division of labor and the development of commodity exchange operations;
- b) the separation of the state treasury from the personal property of the monarchs and the illegal form of state revenues and expenditures;
- c) the development of commodity exchange operations and the systemic nature of government revenues and expenditures.

3. The peculiarity of the first stage of the development of finance is:

- a) the predominance of the natural form of exchange;
- b) non-systematic flow of funds to the budget;
- c) the narrowness of the financial system;
- d) limited financial resources.

4. The peculiarity of the second stage of financial development is:

- a) the complexity of the financial system and the high degree of financial impact on the economy;
- b) unlimited amount of financial resources and balanced budget;
- c) the systematic flow of funds to the budget and the high degree of government influence on financial relations.

5. Which of the listed types of monetary relations do not belong to the objects of financial management:

- a) monetary relations between the state and enterprises;
- b) monetary relations between the state and public organizations;
- c) monetary relations related to personal consumption services;
- d) monetary relations between enterprises and organizations;
- e) monetary relations within enterprises and organizations.

6. In the financial management of public finances, economic entities have:

- a) equal rights and responsibilities;
- b) different rights and responsibilities;
- c) different rights and responsibilities, and one of these subjects has special powers.

7. The method of performing financial management functions is:

- a) Financial policy;
- b) execution of the state budget;
- c) financial planning;
- d) state control.

8. The main objectives of the financial policy of the Russian Federation at the present stage are (specify incorrectly):

- a) ensuring the most complete mobilization of financial resources;
- b) planning of on-farm financial relations in enterprises of various forms of ownership;
- c) establishment of rational forms of formation of financial resources;
- d) improving the efficiency of using financial resources;
- e) development of a financial mechanism and its development in accordance with the goals and objectives of the strategy.

9. What type of financial policy does not involve direct government intervention in the economy and the preservation of free competition:

- a) classical;
- b) market;
- c) regulatory;
- d) planning and directive.

10. The main instrument of government intervention in economic relations under the regulatory type of financial policy is:

- a) income tax;
- b) increased government spending;
- c) development of the loan capital market;
- d) all previous answers are correct.

11. Identify the elements of financial management:

- a) study, planning, control;
- b) operational management, control, analysis;
- c) analysis, planning, control;
- d) planning, operational management, control.

12. The subjects of financial management are (specify the wrong one):

- a) the population;
- b) financial services of enterprises, organizations and institutions;
- c) insurance authorities;
- d) tax authorities;
- e) state governing bodies.

13. The objects of financial management are (specify the wrong one):

- a) government loans;
- b) finances of enterprises, organizations, institutions;

- c) extra-budgetary funds;
- d) bank loan;
- e) the state budget.

14. Strategic financial management is carried out by:

- a) the Office of the President;
- b) by the Federal Assembly;
- c) the financial apparatus;
- d) bodies of state and financial and economic management.

15. Current financial management at enterprises of various forms of ownership is carried out by:

- a) founders and managers of enterprises;
- b) managers and financial services of enterprises;
- c) tax authorities and heads of enterprises;
- d) local legislative and executive authorities.

16. Control as an element of financial management is carried out:

- a) after completion of planning;
- b) after the operational management process;
- c) during planning and at the management stage.

17. Financial control is subject to:

- a) all enterprises, organizations and institutions of various forms of ownership, regardless of the effectiveness of their activities;
- b) inefficiently functioning state enterprises, organizations and institutions;
- c) inefficiently functioning enterprises, organizations and institutions of various forms of ownership;
- d) effectively functioning private enterprises.

18. The control of legislative and executive authorities at all levels, as well as specially created institutions over the financial activities of all economic entities, is:

- a) administrative control;
- b) state control;
- c) financial control;
- d) environmental control.

19. Financial control by the state of the non-governmental sector of the economy affects:

- a) analysis and comparison of actual financial results with projected ones;
- b) correctness and reliability of financial statements;
- c) fulfillment of monetary obligations to the state and compliance with the rules of organization of monetary settlements established by the Government.

2.10. Financial control over the activities of enterprises by credit institutions is primarily aimed at:

- a) analyzing the effectiveness of using their own financial resources, assessing their financial condition, liquidity and solvency;
- b) assessment of the targeted use of borrowed financial resources, analysis of financial condition, liquidity and solvency;
- c) analysis of the correctness and reliability of financial statements;

d) analysis of the effectiveness of the use of borrowed financial resources.

The intermediate certification of students is carried out in the form of a test and an exam using the following assessment materials: a list of questions for the test.

Assessment questions (7th semester, full-time education)

1. Prerequisites and stages of financial development
2. The socio-economic essence of finance.
3. Financial functions.
4. The role of finance in expanded reproduction.
5. The essence of financial management, its elements.
6. Financial policy as a financial management tool.
7. Basic concepts of the state financial policy.
8. Actual problems and main directions of the financial policy of the state at the present stage.
9. Financial mechanism in the financial management system.
10. The essence of financial control and its areas.
11. Classification of financial control.
12. State legislative bodies of financial management and financial control.
13. State executive bodies of financial management and financial control.
14. Non-governmental financial management and financial control bodies.
15. The essence, structure, patterns of construction and functioning of the financial system.
16. Socio-economic essence and role of the state budget.
17. Financial management of the formation and execution of the state budget. Budget deficit and its management.
18. Budget policy of the state.
19. Budget system and budget structure. Basic principles of the budget structure of the Russian Federation.
20. Fundamentals of the organization and stages of the budget process.
21. Financial management of state extra-budgetary funds.
22. The essence, functions and forms of public credit.
23. Government credit management. The national debt.
24. The financial market, its essence, functions and structure.
25. The main modern trends of the financial market and its management tools.

Exam questions (8th semester, full-time education)

1. 1. The essence and functions of finance of business entities.
2. 2. Principles of organization of finances of enterprises, organizations and institutions.
3. 3. Fundamentals of the functioning of the finances of commercial organizations.
4. 4. Finances of organizations engaged in non-commercial activities.

5. 5. The organizational and legal form of management as a factor influencing the organization of finances of enterprises.
6. 6. Technical and economic features of the branches of the national economy as a factor influencing the organization of finances of enterprises.
7. 7. Financial resources of enterprises, organizations and institutions, the specifics of their formation and use.
8. 8. Features and problems of the organization of finances of enterprises, organizations and institutions at the present stage.
9. 9. The essence and role of financial management of business entities. Basic concepts of financial management.
- 10.10. Organizational bases of financial management of economic entities. Subjects and objects of financial management.
- 11.11. Information base of financial management of business entities.
- 12.12. Financial analysis as a tool of financial management of economic entities.
- 13.13. The concept, role and objectives of the financial policy of an economic entity. Financial strategy and tactics.
- 14.14. Financial planning: the concept, goals, objectives, methods and principles of organization. Types and content of financial plans of business entities.
- 15.15. The economic essence and classification of the company's capital. The basic principles of its formation.
- 16.16. Cost of capital: the concept and essence. The weighted average and marginal cost of capital.
- 17.17. The company's own sources of financing and their characteristics.
- 18.18. Borrowed funds and their role in the sources of financing enterprises.
- 19.19. The capital structure of the enterprise. The concept of optimal capital structure and the factors determining it.
- 20.20. Leverage: the concept, its role in financial management and types. The role and effect of financial leverage in capital management.
- 21.21. Non-current assets: the concept, composition, sources of formation.
- 22.22. Management policy of non-current assets of the organization: concept, purpose, objectives, main stages.
- 23.23. Current assets: the concept, composition, sources of formation.
- 24.24. The company's current assets management policy: concept, purpose, tasks, main stages, types.
- 25.25. The concept of income, profitability and risk in financial management. Classification of business risks.
- 26.26. Anti-crisis financial management.

IV. THE LIST OF LITERATURE NECESSARY FOR MASTERING THE DISCIPLINE

4.1. Basic literature

1. Financial management : textbook / V. I. Abramov, P. A. Boyko, V. S. Osipov [et al.] ; under the scientific editorship of N. D. Eriashvili ; under the general editorship of V.

S. Osipov. – 2nd ed., reprint. and additional – Moscow : Unity-Dana, 2023. – 272 p. : tables, diagrams. – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=700164> (date of request: 04/10/2024). – Bibliogr. in ISBN 978-5-238-03667-0. – Text : electronic.

2. Voronina, M. V. Financial management: textbook / M. V. Voronina. – 3rd ed., revised. – Moscow : Dashkov and Co., 2022. – 384 p. : tab. – (Educational publications for bachelors). – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=684427> (date of conversion: 10.04.2004). – Bibliogr. in ISBN 978-5-394-04551-6. – Text : electronic.

4.2. Additional literature

1. Latysheva, L. A. Financial management : textbook : [16+] / L. A. Latysheva, Yu. M. Sklyarova, I. Yu. Sklyarov ; under the general editorship of L. A. Latysheva ; Stavropol State Agrarian University. Stavropol : Stavropol State Agrarian University (StGAU), 2020. 364 p. : ill., table. Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=700774> (date of request: 04/10/2024). – Text : electronic.

V. THE LIST OF RESOURCES OF THE INTERNET INFORMATION AND TELECOMMUNICATION NETWORK NECESSARY FOR MASTERING THE DISCIPLINE

№ п/п	Link to an information resource	The name of the development in electronic form	Availability
1.	http://innovation.gov.ru/	Innovation in Russia website	Free access
2.	www.garant.ru	Information and legal portal	Free access
3.	www.consultant.ru	Russian computer Legal Reference System	Free access

VI. MODERN PROFESSIONAL DATABASES AND INFORMATION REFERENCE SYSTEMS

1.	http://www.biblioclub.ru	Electronic Library System (EBS) University Library Online	Registration via any university computer. In the future, unlimited individual access is provided from any point where Internet access is available.
2.	http://www.e.lanbook.com	The Electronic Library System (EBS) of the Lan Publishing House	Free access
3.	нэб.рф	National Electronic Library	Access is provided only within the framework of an organized electronic reading room from terminals installed on the territory.

			IGU Scientific Library (28 Kommunarov St.): reading room, room 305 b; YSU Electronic Information Center, room 406 a
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VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE

The following licensed and freely distributed software is used in the implementation of the academic discipline:

- Microsoft Windows;
- Microsoft Office;
- LibreOffice, etc.

VIII. EQUIPMENT AND TECHNICAL TRAINING FACILITIES NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

Training sessions are held in classrooms equipped with specialized furniture, including stationary or portable technical training equipment (projector, screen, computer/laptop).

Independent work is carried out in classrooms equipped with computer technology with the ability to connect to the Internet and provide access to the electronic information and educational environment of the university.