Belarus State Economic University

APPROVE
Belarus State Economic University
Rector V. Yu. Shutilin

Registration number УД-1165-19

FINANCIAL MANAGEMENT
The higher education curriculum (training program)
on an academic discipline
for the specialty 1-26 80 03 Business Administration
COMPILERS:

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REVIEWERS:

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Pashkovskaya L. V., associate Professor of the Department of accounting, control and Finance of the Institute of advanced training and retraining of economic personnel of the educational institution "Belarusian state economic University", candidate of economic Sciences, associate Professor

RECOMMENDED FOR APPROVAL:

Department of accounting, analysis and audit in the sectors of national economy of the educational institution "Belarusian state economic University»
(Protocol No. 3 of 24.10.2019)

Scientific and methodological Council of the educational institution "Belarusian state economic University»
(Protocol No. 2 from 20.11.2019)
EXPLANATORY NOTE

The curriculum of the academic discipline «Financial management» designed for the educational establishment Belarus State Economic University in accordance with the requirements of the educational standard of the specialty 1-26 80 03 Business Administration.

The academic discipline «Financial management» refers to the cycle of special disciplines in the form of professional knowledge and skills of students in the organization and management of organizations, the use of this knowledge in the financial and business practices.

The role of discipline is defined by its consistent relationship with the relevant disciplines, forming a complex professional level graduates as future specialists. The aim of the teaching of discipline «Financial management» is to help students in mastering knowledge about the financial management in the amount that allows future professionals to successfully carry out its duties in practice.

The challenges facing the study discipline:
- acquisition of theoretical knowledge, skills and practical skills of financial management, its maintenance;
- the formation of the necessary knowledge and skills of students in relation to the requirements of modern management, the acquisition of professional terminology;
- the development of students’ creative thinking and independent solutions skills to specific situations related to financial management.

As a result of studying Financial management the student must:

**know:**
- theoretical foundations of financial management, its essence, objects, methodology and techniques, the place and role in the economic organization;
- financial management function and environment.

**be able to:**
- use the financial reporting system in order to achieve their goals within the management system at the micro level;
- to manage of inventories, accounts receivable, accounts payable and cash;
- to determine working capital needs and funding strategies;
- identify the most efficient ways to invest capital.

**possess:**
- skills searching the necessary information to supplement the professional knowledge in the field of financial management;
- common for financial management categories and concepts;
- to estimate the cost of capital;
- the skills of the financial management;

The structure of the program and methods of teaching the discipline take into account the new results of economic research and information technology, focusing students on the acquisition of relevant professional competencies:
SK 6 to Know the theoretical foundations of financial management, its nature, objects, methodology and methods, the role and place in economic organization, functions, financial management.

Financial management is closely related to academic disciplines such as «Economic Theory», «Finance and Credit», «Financial accounting», «Financial reporting».

In accordance with the curriculum for the specialty 1-26 80 03 «Business Administration» to the study of the discipline provided a total of 198 hours, including classroom - 64 hours, including lectures - 32, practical training - 32.

Form of current certification - exam
CONTENT OF EDUCATIONAL MATERIAL

Theme 1. Financial management function


Theme 2. Valuation


Theme 3. Working capital management


Theme 4. Investment in capital assets


Theme 5. The cost capital, Capital structure. And dividend policy
<table>
<thead>
<tr>
<th>Number of section</th>
<th>Name section, subjects, topics</th>
<th>The number of classroom hours</th>
<th>else</th>
<th>The form of knowledge control</th>
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<tr>
<td></td>
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<td>lectures</td>
<td>practical training</td>
<td>seminars</td>
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<tr>
<td>1</td>
<td>Financial management function</td>
<td>6</td>
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<tr>
<td>2</td>
<td>Valuation</td>
<td>6</td>
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<td>3</td>
<td>Working capital management</td>
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<td>4</td>
<td>Investment in capital assets</td>
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<td>5</td>
<td>The cost, Capital structure, And dividend policy</td>
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<td>total hours</td>
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Guidelines for the organization of independent work of students on academic discipline «Financial management».

The acquisition of knowledge of the discipline is an important step in students' independent work. Recommended budget time for independent work is average 1.5-2 hours on 2 class hours.

The main areas of students' independent work are:
- originally a detailed introduction to the program of the discipline;
- familiarization with the list of recommended literature for the discipline as a whole and its divisions, its presence in the library and other available sources, the study of relevant literature on the subject, the selection of secondary literature;
- the study and expansion of the lecture material by a teacher of literature, consultations;
- preparation for practical training on a specially designed plans for the study of basic and additional literature;
- preparation for implementation of diagnostic forms of control - survey, abstracts

Main literature

Additional literature
THE NEGOTIATION PROTOCOL FOR THE CURRICULUM (TRAINING PROGRAM) FOR HIGHER EDUCATION ESTABLISHMENT ON THE ACADEMIC DISCIPLINE «Financial management»

<table>
<thead>
<tr>
<th>The discipline title which requires coordination</th>
<th>Department title</th>
<th>Offers on changes in training program contents of academic discipline of institution of higher education</th>
<th>The decision made by the Department which developed the training program (with the indication of date and number of the protocol)</th>
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ADDITIONS AND CHANGES TO THE CURRICULUM
(TRAINING PROGRAM)
FOR HIGHER EDUCATION ESTABLISHMENT
ON THE ACADEMIC DISCIPLINE
«Financial management»
For the 20__/20__ academic year

<table>
<thead>
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<th>Number</th>
<th>Additions and changes</th>
<th>Foundation</th>
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The curriculum is revised and approved at the meeting of the Department for accounting, analysis and audit in branches of national economy of the Belarus state economic University education establishment (protocol № __, ____________)

Head of Department __________________________  D.A. Pankov