

*Federal State Autonomous Educational Institution of Higher Education "Peoples' Friendship
University of Russia»*

Faculty of Economics

Recommended by the
ISSN/MO

WORKING PROGRAM OF THE DISCIPLINE

**FINANCE OF THE STATE, CORPORATIONS AND
ENTERPRISES**

Recommended for the direction of training highly qualified personnel

**38.06.01. " Economy»
profile**

08.00.10-Finance, money circulation and credit

For full-time and part-time education

Moscow-2021

1. Goals and objectives of the discipline:

The purpose of discipline – a comprehensive view of the students theoretical and practical knowledge and skills in the field of financial relations of economic entities, characteristics, goals, objectives of financial policy, developing the mechanism of implementation of financial policies, evaluate its effectiveness, economic disclosure of contents of corporate Finance, principles, forms and methods of their organization; the essence of the processes of formation of expenses and income, financial resources and capital of organizations (enterprises).

Objectives of the discipline:

- study of the economic content and functions of finances of economic entities
- study of the composition of the state's financial system
- study of the structure of financial flows of corporations and enterprises
- the concept of financial policy and financial management
- study of the specifics of public, private and special finance

2. Place of the discipline in the O structureP IN:

The discipline "Finance of the state, corporations and enterprises" belongs to the variable part of Block 1 of the curriculum

Table 1 shows the previous and subsequent disciplines aimed at the formation of competencies in accordance with the matrix of competencies of the OP HE.

Table # 1

Previous and subsequent disciplines aimed at developing competencies

#	Code and name of the competence	Previous disciplines	Subsequent disciplines (groups of disciplines)
	Professional competencies		
1	PC 3.1 ability to conduct basic and applied scientific research, research developments and processes	Modern economic theory in finance, money circulation and credit	Research practice, Scientific research
2	pcs 3.2 skills of implementation of scientific results in the field of finance, money circulation and credit relations	Methodology of scientific research part 1, part 2, Modern economic theory in finance, money circulation and credit	Scientific-research practice, research
3	PC 3.3 ability to develop scientific understanding of the finances of the state, corporations and enterprises; on the relationship and interdependence arising in the process of functioning and interaction of various parts of the financial system; the structure of the financial mechanism of the interaction between state, public and corporate Finance; financial flows and circulation of capital; the structural elements of the monetary system; cash flows in the economy; the objective regularities of formation of the system of monetary relations at the micro and macro level	Modern economic theory in finance, money circulation and credit	Research practice, Scientific research

3. Requirements for the results of mastering the discipline:

The process of studying the discipline is aimed at the formation of the following competencies::

- ability to conduct basic and applied scientific research, research developments and processes (PC-3.1);
- skills of implementation of scientific results in the field of finance, money circulation and credit relations (PC-3.2);
- ability to develop scientific understanding of the finances of the state, corporations and enterprises; on the relationship and interdependence arising in the process of functioning and interaction of various parts of the financial system; the structure of the financial mechanism of the interaction between state, public and corporate Finance; financial flows and circulation of capital; the structural elements of the monetary system; cash flows in the economy; the objective regularities of formation of the system of monetary relations at the micro - and macro-level (PK-3.3).

As a result of studying the discipline, the student must::

To know: the nature, functions, particularly Finance, parts of the financial system of the country, the regularities of their functioning, principles of financial management and implementation of financial policies, the specifics of the formation, distribution and use of financial resources of the state, business entities, legal aspects of business activities, methods of calculation of financial indicators for the preparation of financial plans and budgets, as well as for the organization of financial control over their implementation.

Be able to: and almost everywhere in financial problems, use the knowledge of Finance theory, in practice, to predict economic processes in the sphere of financial relations in the development and implementation of financial policies; the use of mathematical apparatus for the evaluation of the effectiveness of implemented financial policies, work independently with regulatory and legislative acts, special literature in the development and implementation of financial policies; to explore the problem situation, to solve specific problems related to the development and implementation of financial policies, to use the results of the economic analysis in the development and financial decision making in the formation of costs and income of enterprises the formation and use of capital companies; use this information to develop alternative financial solutions, financial plans and budgets.

Possess: the ability to use the financial and credit mechanism in order to increase the efficiency of the company's economic activities and draw up a financial plan, to make managerial decisions taking into account the current state in the financial sector.

4. Scope of the discipline and types of academic work

The total labor intensity of the discipline is 6 credits (216 hours).

Type of academic work	Total hours	Semesters					
		1	2	3	4	5	6
Classroom sessions (total)							
Including:							
Lectures							
Practical exercises (PZ)							
Seminars (C)	36				36		
Laboratory work (LR)							
Independent work (total)	180				180		
Overall labor intensity hour	216				216		
totalunits	6				6		

The total labor intensity of the discipline for the correspondence form is 6 credits. (216 hours)

Type of academic work	Total hours	Semesters							
		1	2	3	4	5	6	7	8

Classroom sessions (total)									
Including:	216				216				
<i>Lectures</i>									
<i>Seminars (C)</i>	6				6				
Independent work (total)	210				210				
Total labor intensity hour	216				216				
totalunits	6				6				

5. Content of the discipline

5.1. Content of the discipline sections

n/a number	Name of the discipline section	Contents of section
1.	Section I. The essence and functions of public finances. Financial policy of the state.	<p>Topic 1. The essence and functions of finance. The concept of finance. Finance as an economic category, the relationship of finance with other economic categories. The role of finance. Finance functions. Structure of the financial system.</p> <p>Topic 2. Public finances. Content of public finances and their role. Government revenues and government expenditures. State budget. Budget structure and budget process. Budget system of the Russian Federation. Government loan. Public debt management. Extra-budgetary funds and their role.</p> <p>Topic 3. Financial policy of the state. Financial policy of the state: concept, types, goals and objectives. The process of developing and implementing state tax policy. Features of the monetary policy of the state. Budget policy of the state. Mechanism and main directions of implementation. Managing the state's financial policy.</p> <p>Topic 4. Financial control Content and significance of financial control. Types of financial control. Organization of control and ways to improve its effectiveness. Features of state control. Financial control at enterprises. The essence and types of audit. Audit methods. Types of audit report. Development of financial control in the Russian Federation.</p>
2.	Section II. Corporate and enterprise finance. Financial policies of corporations and organizations	<p>Topic 5. The essence and functions of finance of corporations and organizations. The essence and functions of organizations ' finances and their place in the financial system of the Russian Federation. The role of organizations ' finances in the formation of financial resources and funds. Principles of organization and types of financial relations of organizations. Influence of organizational and legal forms and industry features on the finances of organizations.</p> <p>Topic 6. Fixed assets (fixed capital) corporations and organizations. The concept and essence of fixed assets (fixed capital) of corporations and organizations. Sources of their formation,</p>

		<p>composition and structure of fixed assets of organizations. Cost of fixed assets. Valuation and depreciation of fixed assets. Sources of financing for the reproduction of fixed assets.</p> <p>Depreciation of fixed production assets, methods of its accrual. Ways to improve the use of fixed assets of organizations.</p> <p>Topic 7. Working capital) corporations and organizations.</p> <p>The essence of working capital of the enterprise. Sources of formation, composition and structure of working capital. Classification of the organization's working capital. Determination of the need for working capital (rationing). Working capital efficiency and ways to improve it.</p> <p>Topic 8. Monetary income of commercial organizations and financial results of their economic activity. The organization's cash flow.</p> <p>Economic content and structure of cash flows. Organization of monetary settlements in an organization: types and forms. Cashless payments. Rules for regulating currency transactions. Taxation of organizations. Federal taxes. Taxes of the constituent entities of the Russian Federation. Local taxes. Special tax regimes.</p> <p>Revenue from sales of products (works, services), its composition and structure. Growth factors that affect the cash flow of organizations.</p> <p>The essence, functions, and types of an organization's profit. Planning, distributing, and using the organization's profits. Relationship of revenue, expenses and profit from sales of products (break-even analysis). Break-even point, financial strength margin, production leverage. A system of profitability indicators.</p> <p>Income and expenses of organizations, their classification. Methods of accounting for organizations ' production and sales costs. The organization's cash flow.</p> <p>Topic 9. Analysis of the activities of corporations and organizations.</p> <p>The main forms of financial reporting of corporations and organizations and the principles of their preparation: balance sheet, profit and loss statement, cash flow statement, capital flow statement. Vertical and horizontal balances. Users of financial statements. Analysis of the property status of corporations and organizations. Analysis of the financial condition: liquidity, stability, profitability, etc.</p> <p>Topic 10. Financial policy of corporations and organizations.</p> <p>Financial policy of corporations and organizations: concept, types, goals and objectives. Development and implementation of corporate and corporate tax policies. Investment policy of corporations and organizations. Optimization tax policy of corporations and organizations.</p>
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3.	<p>Section III. Organization of financial work in corporations and organizations. Planning and budgeting in corporations and organizations.</p>	<p>Topic 11. Organization of financial work. Financial services of a commercial organization. The essence of financial planning in an organization. Business plan. Strategic and ongoing financial planning. Budget planning system. Financial statements of organizations. The essence and significance of analyzing an organization's financial condition. Methods and tools for analyzing an organization's financial condition. General assessment of the organization's financial condition. Analysis of the organization's financial performance. Analysis of the organization's profitability. Analysis of the organization's balance sheet liquidity. Analysis of the financial stability of the organization. Assessment of potential bankruptcy of organizations. Program of financial rehabilitation of organizations.</p> <p>Topic 12. Planning and budgeting in corporations and organizations. Concept and functions of planning. The essence and role of budgeting. Features of budgeting. Budgeting of sales, production, production costs, etc. Planned income statement. Financial budgets.</p>
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5.2. Discipline sections and types of classes

For full-time education

n/a number	Name of the discipline section	Lectu rehall	Prakt. zan.	Lab. zan.	Semin	WE D	Still anth hour.
1.	Section I. The essence and functions of public finances. Financial policy of the state.	-	-	-	12	60	72
2.	Section II. Corporate and enterprise finance. Financial policies of corporations and organizations	-	-	-	12	60	72
3.	Section III. Organization of financial work in corporations and organizations. Planning and budgeting in corporations and organizations.	-	-	-	12	60	72

for part-time education

n/a number	Name of the discipline section	Lectu rehall	Prakt. zan.	Lab. zan.	Semin	WE D	Still anth hour.
1.	Section I. The essence and functions of public finances. Financial policy of the state.	-	-	-	2	70	72
2.	Section II. Corporate and enterprise finance. Financial policies of corporations and organizations	-	-	-	2	70	72

3.	Section III. Organization of financial work in corporations and organizations. Planning and budgeting in corporations and organizations.	-	-	-	2	70	72
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7. Practical exercises (seminars) for full-time education

Item no.	of the discipline section	Topics of practical classes (seminars)	Labor capacity (hour.)
1.	Section I. The essence and functions of public finances. Financial policy of the state.	Topic 1. The essence and functions of finance Topic 2. Public finance Topic 3. Financial policy of the state. Topic 4. Financial control	12
2.	Section II. Corporate and enterprise finance. Financial policies of corporations and organizations	Topic 5. The essence and functions of finance of corporations and organizations. Topic 6. Fixed assets (fixed capital) corporations and organizations. Topic 7. Working capital) corporations and organizations. Topic 8. Monetary income of commercial organizations and financial results of their economic activity. The organization's cash flow. Topic 9. Analysis of the activities of corporations and organizations. Topic 10. Financial policy of corporations and organizations.	12
3.	Section III. Organization of financial work in corporations and organizations. Planning and budgeting in corporations and organizations.	Topic 11. Organization of financial work. Topic 12. Planning and budgeting in corporations and organizations.	12

8. Material and technical support of the discipline:

Classes are held in the auditorium at 6 Miklukho-Maklaya St., lecture-type classroom, room 325. Material and technical support is presented as follows:

Equipment of special rooms and rooms for independent work	List of licensed software
board; stationary personal computer with Microsoft Office package; multimedia projector; it is allowed to use portable equipment-laptop and projector; screen (stationary or portable floor).	MS Windows 10 64bit Microsoft Office 2016

9. Information support of the discipline

a) software

OS MS Windows (XP above), MS Office 2007, Mentor

b) databases, information and reference systems and search engines

Only licensed materials presented on the website of the RUDN University Information and Library Center are used

RUDN University Electronic Library system. Remote access both inside and outside the University using a password and login.

EBS University Library ONLINE. (Access by IP addresses of the RUDN University or remotely after registration from the RUDN University walls with confirmation via the link on the RUDN University computers).

EBS Urite. (Access by IP addresses of the RUDN University or remotely after registration from the RUDN University walls with confirmation via the link on the RUDN University computers).

Table on EBS (Source: website of UNIBC (NB) RUDN University)

	Basic information about the electronic library system <*><*>	Brief description
1	Name of the electronic library system that provides round-the-clock remote individual access for each student from any point where there is access to the Internet, Internet address	1. RUDN University Electronic Library System – EBS RUDN University http://lib.rudn.ru/MegaPro/Web 2. ABS "University library online" http://www.biblioclub.ru 3. ABS yurayt http://www.biblio-online.ru 4. ABS "Consultant student" www.studentlibrary.ru 5. ABS "DOE" http://e.lanbook.com/ 6. ABS "Trinity bridge", packages "Customs business", "Food technology, merchandising, catering, hospitality and tourism" http://www.trmost.ru/ 7. ABS Znanium.com http://znanium.com/
2	Information about the copyright holder of the electronic library system and the contract concluded with him, including the term of validity of the contract concluded	1. RUDN University. 2. LLC "Nexmedia"(RU). Agreement No. 30-7804/37 / EP from 23.07.2018 to 30.07.2019 3. LLC "Electronic publishing house YURAYT". Agreement No. 30-7804 / 2230 EP from 25.05.2018 to 24.08.2019 4. LLC "Politehresurs". DB Agreement No. 36 from 20.12.2018 to 31.12.2019 5. Lan Publishing House LLC cooperation agreement No. 8 dated 01.03.2016 for an indefinite period; DB Agreement No. 38 from 18.12.2018 to 18.12.2019

		6. Troitsky Most Publishing and Trading Company LLC. Contract No. 10BD from 15.06.2018 to 24.08.2019 7. ZNANIUM LLC. DB Agreement No. 39 from 18.12.2018 to 19.12.2019
3	Information about the availability of the database of materials of the electronic library system registered in accordance with the established procedure	State registration number No. 1. No. 2011620462 of 22.06.2011. 2. No. 2010620554 of 27.09.2010. 3. No. 2013620832 of 15.07.2013 4. No. 2013621110 of 06.09.2013 5. No. 2011620038 of 11.01.2011. 6. No. 2014660292 of 06.10.2014 7. No. 2010620724 of 07.12.2010
4	Information about the availability of an electronic mass media registered in accordance with the established procedure	1. Email # FS 77-46474 dated 02.09.2011. 2. Email # FS 77-42287 dated 11.10.2010. 3 Email # FS77-53549 dated 04.04.2013. 4. Email # FS 77-56323 dated 02.12.2013. 5.Email # FS 77-42547 dated 03.11.2010. 6. Email no. FS77-65695 dated 13.05.2016 7. Email # FS77-49601 dated 02.05.2012
5	Availability of simultaneous and individual access to the electronic library system, including simultaneous access to each publication included in the electronic library system, for at least 25 percent of students in each form of education	Students ' access is organized by RUDN University IP addresses and passwords and logins

Magazines and newspapers:

1. "Money»
2. "Securities Market»
3. "Expert", " Finance»
4. "Financial Director»
5. "Financial control»
6. "Financial newspaper»
7. Materials of the Bulletin of the Bank of Russia, the Russian Statistical Yearbook,

etc.

Useful sites:

8. www.cbr.ru
9. www.rts.ru
10. www.consultant.ru
11. www.gks.ru

Databases, information and search engines

12. Materials of the Garant, Consultant Plus system database.
13. <http://www.cbr.ru> -official website of the Central Bank of the Russian Federation
14. <http://www.nalog.org> -official website of the Federal Tax Service of the Russian Federation
15. <http://www.minfin.ru>-official website of the Ministry of Finance of the Russian Federation

16. Magazines: "Money and Credit", "Finance", " Budget»

10. Educational and methodological support of the discipline:

№	Basic information about the electronic library system <*><*>	Brief description
1.	Name of the electronic library system that provides round-the-clock remote individual access for each student from any point where there is access to the Internet, address in the network Internet connection	1. RUDN University Electronic Library System-RUDN University Electronic Library System http://lib.rudn.ru/MegaPro/Web 2. University Library Online http://www.biblioclub.ru 3. National digital resource "RUKONT" http://rucont.ru 4. Student's advisor www.studentlibrary.ru

1. Public Finance : textbook. posobie dlya akademicheskogo baccalaureata [manual for academic baccalaureate]. Berzon. - Moscow: Yurayt PublishingHouse , 2019. - 137 p.
2. Zhilkina A. N. Finansovyi analiz : uchebnik i praktikum dlya baccalaureata i spetsialiteta [Financial Analysis: textbook and practical course for bachelor and specialist students]. - Moscow: Yurayt PublishingHouse , 2019. - 285 p.
3. Kazakova N. A. Finansovyi analiz v 2 ch. Chast 2 : uchebnik i praktikum dlya baccalaureata i magistratury [Financial analysis in 2 parts: textbook and practical course for bachelor's and master's degree programs]. - 2nd ed., pererab. and add-ons. - Moscow: Yurayt PublishingHouse , 2019. - 209 p.
4. Korporativnye finansy : Uchebnik i praktikum dlya akademicheskogo baccalaureata [Corporate Finance: Textbook and practice for academic Bachelor's degree]. Moscow: Yurayt, 2017, 651 p.
5. Polyak G. B. State and municipal finances: A textbook for university students / Ed. Polyaka G. B., - 4th ed., reprint. Moscow: UNITY - DANA Publ., 2016, 391 p.
6. Rozanova N. M. Denezhno-kreditnaya politika : Uchebnik i praktikum dlya baccalaureata i magistratury [Monetary and credit policy] Юрайт.
7. Finance, money circulation and Credit: Textbook for academic baccalaureate / L. A. Chaldaeveva [et al.]; Edited by L. A. Чалдаевой Chaldaeveva, 3rd ed., ispr .испр Moscow : Yurayt Publ., 2018, 381 p. (in Russian)
8. Finance : Textbook / S. A. Belozarov [et al.]; Ed. by V. V. Kovalev. - 3rd ed., reprint. Moscow : Prospekt Publ., 2019, 936 p. (in Russian)

11. Methodological recommendations for organizing the study of the discipline

Independent work is an extremely important element of training students in the process of studying at RUDN University. It is not possible to gain comprehensive and solid knowledge by simply listening to lectures and attending seminars.

Since financial relations are a reflection of many patterns and contradictions of economic development, independent work of students should be aimed at a solid assimilation of these patterns, which is achieved through constant and purposeful work. In addition, the conceptual framework of the course is diverse and voluminous, which requires special work to master them.

It should be noted that finance is a dynamic, rapidly changing area of the economy and no amount, even the best textbooks and textbooks are not able to reflect the changes that are taking place in a timely manner. Therefore, working on periodicals and available analytical materials is

a prerequisite for solid knowledge. Very useful in this regard are analytical and statistical materials of the Ministry of Finance of the Russian Federation, which the student can find on its official website <url>, as well as materials of the Central Bank of Russia – <url> [.www.minfin.ru](http://www.minfin.ru), а также материалы Центрального Банка России – www.cbr.ru.

An important condition for successful independent work of students is the teacher's advice and careful preparation for practical classes that cover the key topics of the course and focus on the main problems and the most difficult questions.

The purpose of the student's independent work on the study of educational material is to develop the skills of independent selection and study of educational literature, regulations, materials of periodicals recommended by teachers of the department, their analysis and comprehension. As a result of this work, students should learn to understand the logic of scientific research, critically analyze existing points of view in the scientific literature and, on this basis, form their own position on the issue under consideration.

There are the following **types of independent work** of students::

- search for necessary information, compile a bibliography on a specific topic;
- studying, taking notes, and reviewing academic and scientific literature;
- preparation for seminars and practical classes;
- preparation of oral presentations, reports, and presentations during training sessions;
- analysis of business situations with preparation for discussion in the audience, or a written report;
- completing written tasks: essays, research papers, tests, term papers;
- preparation of individual and group projects;
- self-testing in a computer class during extracurricular hours.

The student should be able to independently select the necessary literature for academic and scientific work. At the same time, you should refer to the subject catalogs and bibliographic reference books that are available in libraries.


The study of recommended literature should begin with the main textbooks recommended in the educational and methodological complex, then move on to regulatory legal acts, scientific monographs and materials of periodicals. At the same time, it is very useful to make extracts and summaries of the most interesting materials. This contributes to a deeper understanding of the material and better memorization. In addition, this practice teaches students to separate the main thing from the secondary in the text, and also allows for systematization and comparative analysis of the information being studied, which is extremely important in conditions of a large number of information that is diverse in quality and content.

Next, it is recommended to perform test tasks and tasks on the topic under study, which are set at home by the teacher leading the corresponding course. This will allow you to apply the theoretical knowledge gained in practice and consolidate it. In addition, in the course of performing relevant practical tasks, the student finds out the remaining misunderstood aspects of the topic.

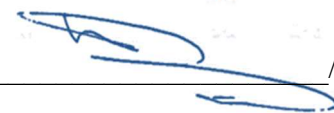
12. Fund of assessment funds for conducting intermediate certification of students in the discipline Finance of the state, corporations and enterprises

Materials for assessing the level of development of the educational material of the discipline "Finance of the state, corporations and enterprises" (assessment materials), including a list of competencies indicating the stages of their formation, a description of indicators and criteria for evaluating competencies at various stages of their formation, a description of assessment scales, standard control tasks or other materials necessary for assessing knowledge, skills, skills and (or) experience of activities that characterize the stages of competence formation in the process of mastering the educational program, methodological materials defining procedures for evaluating knowledge, skills, skills and (or) experience of activities that characterize the stages of competence formation, have been developed in full and available for students on the disciplines page of the RUDN University TUIS.

Developer:
Associate Professor
of Finance and Credit Department


_____/Akhmedov F. N.
/

Head of the Department


_____/Bystryakov A. Ya./