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**Federal State Autonomous Educational Institution of Higher Education  
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA  
NAMED AFTER PATRICE LUMUMBA  
RUDN University**

**Higher School of Management**

educational division (faculty/institute/academy) as higher education programme developer

**COURSE SYLLABUS**

**Financial Management**

(course title)

**Recommended by the Didactic Council for the Education Field of:**

43.04.02 Tourism

field of study / speciality code and title

**The course instruction is implemented within the professional education programme of higher education:**

**Business Processes in Tourism and Hospitality**

higher education programme profile/specialisation title

## 1. COURSE GOAL

The Financial Management course is aimed at forming basic theoretical knowledge and practical skills in financial management tasks, structure and methods in the tourist and hotel industry.

## 2. REQUIREMENTS FOR COURSE OUTCOMES

Mastering the Financial Management course is designed for students to acquire the following competencies (parts of competencies):

*Table 2.1. List of competences that students acquire when mastering the course*

<b>Competence Code</b>	<b>Competence Descriptor</b>	<b>Competence Formation Indicators (within this course)</b>
PC-1	Able to carry out strategic planning of activities in tourism at various levels, organizing and supervising them	PC-1.1. Able to conduct strategic analysis, identify success factors, economically substantiate corporate and functional strategies for the development of tourism enterprises; PC-1.2. Able to form a concept and plan the implementation of a competitive strategy for the development of tourism enterprises; PC-1.3. Able to forecast the development of the tourism sector and tourism activities in the context of various levels of management, including based on foresight technologies.
PC-7	Able to assess the effectiveness of management decisions on choosing a concept, developing and implementing a plan for the tourism enterprise development strategy	PC-7.1. Able to assess the effectiveness of management decisions in strategic areas of activity of tourism enterprises; PC-7.2. Able to formulate a plan for implementing a tourism enterprise strategy using project management approach.
PC-9	Able to apply international experience in managing resources and quality of services of tourism organizations	PC-9.1. Able to develop management decisions based on objective results of analysis of international experience in the activities of tourism organizations.

## 3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The Financial Management course refers to the elective component of the B1 block of the higher educational programme curriculum.

Within the higher education programme students also master other disciplines (modules) and / or internships that contribute to the achievement of the expected learning outcomes for the Financial Management course.

*Table 3.1. The list of the higher education programme components that contribute to the achievement of the expected learning outcomes for the course.*

<b>Competence Code</b>	<b>Competence Descriptor</b>	<b>Previous Courses/Modules, Internships*</b>	<b>Subsequent Courses/Modules, Internships*</b>
PC-1	Able to carry out strategic planning of activities in tourism at various levels, organizing and supervising them	<ul style="list-style-type: none"> <li>• Tourist Market Economics</li> <li>• Strategic Management and Management by Objectives in Professional Sphere</li> <li>• Hospitality Industry Economy</li> <li>• Investment Design and Business Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Pre-Graduation Internship</li> <li>• Preparing for defence and defending a graduation thesis</li> </ul>
PC-7	Able to assess the effectiveness of management decisions on choosing a concept, developing and implementing a plan for the tourism enterprise development strategy	<ul style="list-style-type: none"> <li>• Tourist Market Economics</li> <li>• Hospitality Industry Economy</li> <li>• Strategic Management and Management by Objectives in Professional Sphere</li> <li>• Analysis and Modeling of Business Processes</li> <li>• Optimizing Business Processes of Enterprises in Tourism and Hospitality</li> </ul>	<ul style="list-style-type: none"> <li>• Pre-Graduation Internship</li> <li>• Preparing for defence and defending a graduation thesis</li> </ul>
PC-9	Able to apply international experience in managing resources and quality of services of tourism organizations	<ul style="list-style-type: none"> <li>• Tourist Market Economics</li> <li>• Innovation Management and Entrepreneurship in Tourism</li> <li>• International Marketing in Tourism and Hospitality</li> <li>• Hospitality Industry Economy</li> <li>• Organizing Project Activities in Tourism</li> </ul>	<ul style="list-style-type: none"> <li>• Research and Development</li> <li>• Pre-Graduation Internship</li> <li>• Preparing for defence and defending a graduation thesis</li> </ul>

\* -To be filled in according with the competence matrix of the higher education programme

#### 4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the Financial Management course is 3 credits.

Table 4.1. Types of academic activities during the period of mastering the HE programme

Type of Academic Activities	TOTAL, academic hours	Semester
		3
Classroom learning, academic hours.	34	34
including:		
Lectures	17	17
Lab work	-	-
Seminars	17	17
<i>Self-study, academic hours</i>	56	56
<i>Evaluation and assessment (graded pass/fail), academic hours</i>	18	18
<b>Course workload</b>	ac. hrs.	108
	credits	3

#### 5. COURSE MODULE CONTENTS

Table 5.1. Course Module Contents

Module Title	Course Module Contents	Learning Activities*
Module 1. Analysis and planning in financial management system	Topic 1.1. Objectives, goals and organization of financial management. Topic 1.2. Analytical financial documents and their use in financial management. Topic 1.3. Analysis and assessment of the company's financial activities; financial ratios. Topic 1.4. Financial planning and budgeting.	Lecture, Seminar
Module 2. Analysis and planning in financial management system	Topic 2.1. Valuation of financial assets and making investment decisions. Topic 2.2. Risks. Topic 2.3. Capital asset pricing model (CAPM). Topic 2.4. Stock market and equity capital cost. Topic 2.5. Debt capital market and the cost of corporate debt. Topic 2.6. Weighted average cost of capital and valuation of a company's business.	Lecture, Seminar

\* - To be filled in only for **FULL-TIME** mode of study: *Lecture, Lab Work, Seminar*.

#### 6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Classroom Equipment and Technology Support Requirements

<b>Classroom for Academic Activity Type</b>	<b>Classroom Equipment</b>	<b>Specialized educational / laboratory equipment, software and materials for mastering the discipline (if necessary)</b>
Lecture	Classroom equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Microsoft Garant Consultant Plus Windows 7 KMS Corp (OS, Windows), MSOffice Professional Plus (office applications, MSOffice)
Seminar	Classroom equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Microsoft Garant Consultant Plus Windows 7 KMS Corp (OS, Windows), MSOffice Professional Plus (office applications, MSOffice)
Self-Studies	Classroom equipped with a set of specialized furniture; PCs with access to electronic information and educational environment.	Microsoft Garant Consultant Plus Windows 7 KMS Corp (OS, Windows), MSOffice Professional Plus (office applications, MSOffice)

## 7. RESOURCES RECOMMENDED FOR THE COURSE STUDY

### *Laws and Regulations:*

1. Constitution of the Russian Federation <http://www.constitution.ru/>
2. Civil Code of the Russian Federation  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_5142/](http://www.consultant.ru/document/cons_doc_LAW_5142/)
3. Tax Code of the Russian Federation  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19671/](http://www.consultant.ru/document/cons_doc_LAW_19671/)
4. Federal Law No. 14-FZ dated 08 February 1998 "On Limited Liability Companies" (latest edition) [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_17819/](http://www.consultant.ru/document/cons_doc_LAW_17819/)
5. Federal Law No. 208-FZ dated 26 December 1995 "On Joint Stock Companies" (latest edition) [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_8743/](http://www.consultant.ru/document/cons_doc_LAW_8743/)
6. Federal Law No. 129-FZ dated 08 August 2001 "On State Registration of Legal Entities and Individual Entrepreneurs" (latest edition)  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_32881/](http://www.consultant.ru/document/cons_doc_LAW_32881/)

7. Federal Law No. 164-FZ dated 8 December 2003 "On Fundamentals of State Regulation of Foreign Trade Activities" (latest edition)  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_45397/](http://www.consultant.ru/document/cons_doc_LAW_45397/)

*Main Readings:*

1. Corporate Finance, Governance, and Social Responsibility / S.C. Gherghina. - Basel: MDPI, 2023. – 534 p. – ISBN 9783036580920, 9783036580937. – Text: electronic // Lan: electronic library system. – URL: <https://directory.doabooks.org/handle/20.500.12854/112435>
2. Corporate Finance for Long-Term Value / D. Schoenmaker, W. Schramade. – Berlin: Springer Nature, 2023. – 630 p. – 9783031350092, 9783031350085. – Text: electronic // Lan: electronic library system. – URL: <https://directory.doabooks.org/handle/20.500.12854/117558>

*Additional Readings:*

1. Corporate Finance: A Focused Approach. 7<sup>th</sup> Edition / M. Ehrhardt, E. Brigham. - Boston: Cengage Learning, 2017. - 864 p. - ISBN 978-1337909747.
2. Financial Management / C. Paramasivan, T. Subramanian. – New Delhi: New Age International Publishers, 2009. – 284 p. – ISBN 978-8122425734.
3. Financial Management for Decision Makers. 9<sup>th</sup> Edition / P. Atrill, E. McLaney. - London: Pearson, 2019. - 720 p. - ISBN 978-1292311432.
4. Financial Management: Core Concepts. 3<sup>rd</sup> Edition / R. Brooks. - London: Pearson, 2015. - 648 p. - ISBN 978-0133866698.
5. Financial Management: Principles and Applications / S. Titman, A. Keown, J. Martin. – London: Pearson, 2017. – 722 p. - ISBN 978-9353434885.
6. Fundamentals of Financial Management / E. Brigham, J. Houston, D. Clark. – Boston: CENGAGE Learning, 2017. – 688 p. - ISBN 978-1305635944.
7. Principles of Corporate Finance. 12<sup>th</sup> Edition / R. Brealey, S. Myers, F. Allen. - New York: McGraw-Hill, 2016. - 976 p. - ISBN 978-1259144387.

*Internet Resources:*

1. Electronic libraries (EL) of RUDN University and other institutions, to which university students have access based on concluded agreements:
  - RUDN University Electronic Library System (RUDN University ELS)  
<http://lib.rudn.ru/MegaPro/Web>
  - ELS "University Library Online" <http://www.biblioclub.ru>
  - ELS "Urait" <http://www.biblio-online.ru>
  - ELS "Student Consultant" [www.studentlibrary.ru](http://www.studentlibrary.ru)
  - ELS "Lan" <http://e.lanbook.com/>
  - ELS "Troitsky Bridge"
2. Databases and search engines:
  - electronic fund of legal and normative-technical documentation <http://docs.cntd.ru/>

- Yandex search engine [https:// www.yandex.ru](https://www.yandex.ru)
- Google search engine <https://www.google.ru/>
- SCOPUS abstract database [http:// www.elsevierscience.ru/products/scopus/](http://www.elsevierscience.ru/products/scopus/)
- <http://www.gks.ru/> Federal State Statistics Service of Russia (Rosstat).
- <http://www.rbc.ru/> RosBusinessConsulting information agency.
- <http://www.expert.ru/> Expert magazine.
- <http://www.ekonomika.ru/> Economics and Life magazine.
- <http://www.ptpu.ru/> Problems of Theory and Practice of Management international journal.
- <http://www.economy.gov.ru/> Ministry of Economic Development and Trade of the Russian Federation.
- <http://www.prime-tass.ru/> Prime Tass – Economic information agency.
- <http://www.glossary.ru/> Thematic explanatory dictionary service.
- <http://www.infostat.ru/> Statistics of Russia information and publishing centre.
- <http://www.finance-journal.ru/> Finance journal.
- [http:// www.tourbus.ru/](http://www.tourbus.ru/) Turbiznes magazine.

*Educational and methodological materials for student self-studies when mastering the course/module\*:*

1. Lecture course on Financial Management.
2. Methodological guidelines for students’ self-studies when mastering the course.
3. Methodological recommendations for ensuring accessibility of the programme for students with limited health capacities.

\* - The methodological materials and guidelines for the self-studies are placed on the course page in the university telecommunication training and information system under the set procedure.

## **8. ASSESSMENT TOOLKIT AND GRADING SYSTEM\* FOR EVALUATION OF STUDENTS’ COMPETENCES LEVEL UPON COURSE COMPLETION**

The assessment toolkit and the grading system for assessing the level of competence (part of competences) formation based on the results of mastering the Financial Management course are presented in the Appendix to this Course Syllabus.

\* The assessment toolkit and the grading system are formed on the basis of the requirements of the relevant local normative act of RUDN University (regulations / order).

### **DEVELOPERS:**

**Associate Professor, PhD in  
Economics**

**M.V. Livson**

Position, Educational Department	Signature	Name
Position, Educational Department	Signature	Name
Position, Educational Department	Signature	Name

**HEAD OF EDUCATIONAL DEPARTMENT:**

**Deputy Director for Education**

**S.Yu. Murtuzalieva**

\_\_\_\_\_  
Educational Department

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Signature

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Name

**HEAD OF HIGHER EDUCATION PROGRAMME:**

**Professor, Doctor habil. in  
Economics**

**E.S. Bogomolova**

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