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ФИО: Ястребов Олег Александрович
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**FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF
HIGHER EDUCATION PEOPLES' FRIENDSHIP UNIVERSITY OF
RUSSIA NAMED AFTER PATRICE LUMUMBA
RUDN UNIVERSITY**

Faculty of Economics

COURSE SYLLABUS

FINANCE

Recommended by the Didactic Council for the Education Field of

38.03.01 Economics

(code and name of the direction of training/specialty)

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

International Economic Relations

(name (profile/specialization))

1. COURSE GOALS

The goal of mastering the discipline "Finance" is to form a holistic knowledge in the field of financial relations in macroeconomics, namely, about the essence and functions of public finances and the budget in the system of social reproduction, about the principles of financial policy of the state in the national economy of closed and open types, about the forms and methods of organizing finance in the system of financial and non-financial organizations, about the socio-economic content of the financial system, the peculiarities of the functioning of its individual links, the mechanisms of interaction between them; on the influence of finance on the process of reproduction of gross domestic product, as well as on current trends in the globalization of financial relations in the world economy.

2. LEARNING OUTCOMES

Studying the discipline "Finance" is aimed at the formation of the following competencies (part of competencies) among students:

Table 2.1. List of competencies formed in students when studying the discipline (results of mastering the discipline)

Competence code	Competence	Competence indicators
GC-2	Able to determine the range of tasks within the set goal and choose the best ways to solve them, based on current legal regulations, available resources and restrictions	GC-2.1 Know how to determine the available resources and restrictions, the current legal norms within the framework of the tasks GC-2.2 Able to analyze the schedule for the implementation of the project as a whole and choose the best way to solve the tasks, based on current legal regulations and available resources and restrictions GC-2.3 Able to control the progress of the project, adjust the schedule in accordance with the results of control
GPC-4	Able to offer economically and financially justified organizational and managerial decisions in professional activities	GPC-4.1 Know the basic technologies for developing organizational and managerial decisions at the level of an enterprise / organization GPC-4.2 Able to economically and financially justify the proposed organizational and managerial decisions at the enterprise/organization level

3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline "Finance" refers to the part formed by the participants of the educational relations of block B1 of the EP.

Within the framework of the EP, students also master other disciplines and / or practices that contribute to the achievement of the planned results of mastering the discipline "Finance".

Table 3.1. List of Higher Education Programme components / disciplines that contribute to expected learning/training outcomes

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GC-2	Able to determine the range of tasks within the set goal and choose the best ways to solve them, based on current legal regulations, available resources and restrictions	Accounting	Money, credit, banks Analysis of economic activity
GPC-4	Able to offer economically and financially justified organizational and managerial decisions in professional activities		Money, credit, banks Analysis of economic activity

4. COURSE WORKLOAD AND LEARNING ACTIVITIES

The total laboriousness of the discipline "Finance" is 3 credit units.

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

Type of educational work	TOTAL, academic hours	Semester			
		1	2	3	4
Contact academic hours	68				68
including:					
Lectures	34				34
Lab work					
Seminars (workshops/tutorials)	34				34
Self-study (ies), academic hours	22				22
Evaluation and assessment academic hours	18				18
Overall laboriousness of the discipline	academic hours	108			108
	credit units	3			3

5. COURSE MODULES AND CONTENTS

Table 5.1. The content of the discipline (module) by types of educational work.

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 1. The essence and functions of finance	Topic 1. Finance as an economic category. Finance in the system of monetary relations. Financial flows and their characteristics. Specific features and composition of financial relations. The concept of finance. Necessity, causes and patterns of development of financial relations.	LC,SC

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 2. Financial system	Topic 2. The national financial system: its structure and elements. State (public) finance, finance of commercial and non-profit organizations, insurance as a financial category, household finance.	LC,SC
Section 3. Budget device and budget system	Topic 3. The concept of a budget device. Budget law. Budgetary structure of unitary and federal states. The concept of a budget system. Structure of the budget system Consolidated budget. Inter-budgetary relations.	LC,SC
Section 4. Revenues of the budget system	Topic 4. Economic content of state revenues. Tax systems and their role in the formation of state budget revenues. Direct and indirect taxes: their characteristics. Features of modern tax reforms.	LC,SC
Section 5. Expenditures of the budget system	Topic 5. The essence of state spending. Expenditures of the budget system of the Russian Federation. Forms of expenditure. Classifications of budget expenditures of the Russian Federation: functional, economic, departmental. Basics of budget planning. Structure of expenditures of the budget of the Russian Federation.	LC,SC
Section 6. Balance of the budget system	Topic 6. Balance of the budget system: deficit and surplus of the state budget. Government loans, credits, guarantees and sureties. The concept and types of state and municipal debt in the Russian Federation.	LC,SC
Section 7. Territorial finances	Topic 7. Balance of the budget system: deficit and surplus of the state budget. Government loans, credits, guarantees and sureties. The concept and types of state and municipal debt in the Russian Federation.	LC,SC
Section 8. Extrabudgetary special funds	Topic 8. Socio-economic essence of extra-budgetary funds: their composition and classification. State extrabudgetary funds of the Russian Federation: their classification, features of formation and principles of functioning.	LC,SC
Section 9. Finances of commercial and non-profit organizations (enterprises)	Topic 9. The essence and functions of finances of commercial and non-profit organizations (enterprises). The content of financial relations in the process of doing business: liquidity and profitability.	LC,SC

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 10. Household Finance	Topic 10. Household finances in the system of financial relations. The essence of household finances and their functions. Financial resources of households, their composition. Circulation of financial resources in the system of centralized and decentralized finance. The budget of households and the formation of separate monetary funds.	LC,SC
Section 11. Financial management	Topic 11. Modern financial management system. The concept of "financial management". The financial mechanism, its essence, patterns of development, structure and elements. Financial Service of Russia for supervision of insurance activities. Financial apparatus of commercial organizations (enterprises). Financial management. Financial planning.	LC,SC
Section 12. Financial control	Topic 12. Financial control in the Russian Federation, its importance in the conditions of market relations. State Financial Control. Principles and forms of organization of financial control. Methods of financial control.	LC,SC
Section 13. Financial policy	Topic 13. Category "financial policy": content, meaning and patterns of change. "Financial Policy" in Positive and Normative Theories of Finance. Alternative rules for making collective decisions in the field of finance.	LC,SC

* - is filled only in the **full-time** form of training: LC - lectures; LR - laboratory work; SC - seminar classes

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Logistics of discipline

Name of special placements and placements for independent work	Equipment of special placements and placements for independent work	List of licensed software. Details of the confirming document
Lecture Hall	Auditorium for lecture-type classes, equipped with a set of specialized furniture; whiteboard (screen) and technical means of multimedia presentations.	Notebook Asus F6A, Multimedia projector Casio XJ-S400UN, Multimedia projector Casio XJ-V100W, Projection screen GEHA 244*244, Screen with electric wire Draper 203*1, Speaker system Defender Mercury 35 Mkll, TV Philip

Name of special placements and placements for independent work	Equipment of special placements and placements for independent work	List of licensed software. Details of the confirming document
Seminary	Classroom for seminar-type classes, group and individual consultations, current control and intermediate certification, equipped with a set of specialized furniture and technical means of multimedia presentations.	Notebook Asus F6A, Multimedia projector Casio XJ-S400UN, Screen motorized Digis Electra MW DSEM - 1105
For independent work of students	An auditorium for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to EIOS.	Monoblock Lenovo AIO-510-22 ISH Intel I5 2200 MHz/8 GB/1000 GB/DVD/audio, monitor 21", Multimedia projector Casio XJ-V 100W, Screen motorized Digis Electra 200*150 Dsem-4303

1. RESOURCES RECOMMENDED FOR COURSE STUDY

Main reading(sources)

1. Danilin V.I. Financial management (categories, tasks, tests, situations): Textbook / V.I. Danilin. - 2nd ed., pererab. i dop. - M.: Prospekt, 2019. - 376 p.
2. Kovalev V. V. Korplektronnye finansy. Textbook. 2-e ed., pererab. i dop/ V.V. Kovalev, Vit.V. Kovalev. - M.: Prospekt, 2022. - 1178 c.
3. Economics of the firm: Textbook / A.S. Arzyamov [et al.]; Under the general editorship of N.P.Ivashchenko. - M.: Prospekt, 2019. - 528 p.
4. Corporate Finance: textbook/team of authors; ed. by M.A. Eskindarov, M.A. Fedotova. – M.:KNORUS, 2016. – 480 p. – (Bachelor's and Master's degrees).
5. Nikitina, N. V. Corporate finance / N.V. Nikitina, V.V. Yanov. - M.: KnoRus, 2017. - 512 c.

Additional (optional) reading (sources)

1. Braley R., Myers S., Allen F. Principles of Corporate Finance / Trans. with English – M.: Williams Publishing House, 2018. – 576 p.
2. Blank I.A. Fundamentals of Financial Management. – M.: Nika-Tsentr, 2014 – 656 p.
3. Van Horn J.K., Vahovic J.M. Fundamentals of financial management. – M.: ID Williams, 2016. – 1232 p.

4. Grebennikov, P. I. Corporate Finance. Uchebnik i praktum / P.I. Grebennikov, L.S. Tarasevich. - M.: Yurayt, 2017. - 254 c.
5. James S. Van Horn, John M. Vahovic, Jr. Fundamentals of Financial Management.- M.: Williams Publishing House, 2018. – 1232 p.
6. Kovalev V.V. Financial management: theory and practice / V.V. Kovalev. - 3rd ed., rev. and add. - M.: Prospekt, 2019. - 1104 p.
7. Romanovsky M.V. Corporate Finance. Third generation standard. Textbook for universities. – Spb.: Piter, 2014.- 592 p.
8. Ustyuzhanina E.V. Corporate Finance / E.V. Ustyuzhanina. - M.: Delo, 2017. - 756 c.

Resources of the information and telecommunication network "Internet":

1. RUDN University EBS and third-party EBS, to which university students have access on the basis of concluded contracts:

- ELECTRONIC LIBRARY SYSTEM RUDN University – EBS RUDN University <http://lib.rudn.ru/MegaPro/Web>
- EBS University Library Online <http://www.biblioclub.ru>
- EBS Jurait <http://www.biblio-online.ru>
- EBS Student Consultant www.studentlibrary.ru
- EBS "Lan" <http://e.lanbook.com/>
- EBS Troitsky Bridge

2. Databases and search engines:

- electronic fund of legal and normative-technical documentation [of the http://docs.cntd.ru/](http://docs.cntd.ru)
- Yandex search engine [https:// www.yandex.ru/](https://www.yandex.ru/)
- Google <https://www.google.ru/> search engine
- Abstract database SCOPUS [http:// www.elsevierscience.ru/products/scopus/](http://www.elsevierscience.ru/products/scopus/)

Educational and methodical materials for independent work of students when mastering the discipline of Finance:*

1. A course of lectures on the discipline "Finance".

<https://esystem.rudn.ru/course/view.php?id=1961>

* - all educational and methodological materials for independent work of students are placed in accordance with the current procedure on the page of **the discipline in Telecommunication system!**

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

Evaluation materials and a grading system* for assessing the level of formation of competencies (part of competencies) based on the results of mastering the discipline "Finance" are presented in the Appendix to this Course Syllabus of the discipline

DEVELOPERS:

Professor

position, educational department

signature

V.M. Pisengolts

name and surname.

HEAD OF EDUCATIONAL DEPARTMENT:

Acting Head of the Department of
Finance and Credit

educational department

E.M. Grigorieva

name and surname.

Head of the Higher Education Program(me)
Doctor of Economics, Professor of International
Economic Relations



I.V.Andronova