

МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РОССИЙСКОЙ ФЕДЕРАЦИИ

ФЕДЕРАЛЬНОЕ ГОСУДАРСТВЕННОЕ АВТОНОМНОЕ
ОБРАЗОВАТЕЛЬНОЕ УЧРЕЖДЕНИЕ ВЫСШЕГО ОБРАЗОВАНИЯ
«САМАРСКИЙ НАЦИОНАЛЬНЫЙ ИССЛЕДОВАТЕЛЬСКИЙ
УНИВЕРСИТЕТ ИМЕНИ АКАДЕМИКА С.П. КОРОЛЕВА»

ФИНАНСОВЫЙ МЕНЕДЖМЕНТ,
БЮДЖЕТИРОВАНИЕ И
ФИНАНСОВЫЙ АНАЛИЗ:
МЕТОДИЧЕСКИЕ УКАЗАНИЯ
К КУРСОВЫМ ПРОЕКТАМ

FINANCIAL MANAGEMENT,
BUDGETING &
FINANCIAL ANALYSIS:
METHODOLOGICAL GUIDELINES
FOR COURSE PROJECTS

Рекомендовано редакционно-издательским советом федерального государственного автономного образовательного учреждения высшего образования «Самарский национальный исследовательский университет имени академика С.П. Королева» в качестве методических указаний для студентов Самарского университета, обучающихся по основной образовательной программе высшего образования по направлению подготовки 38.04.02 Менеджмент

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Финансовый менеджмент, бюджетирование и финансовый анализ: методические указания к курсовым проектам (Financial management, budgeting & financial analysis: Methodological guidelines for course projects): метод. указания / сост. *Т.С. Коростелева*. – Самара: Изд-во Самарского университета, 2018. – 24 с.

Методические указания имеют цель упорядочить процесс подготовки, написания, предоставления и защиты курсового проекта по дисциплине «Финансовый менеджмент, бюджетирование и финансовый анализ» («Инвестиционный анализ»). Методические материалы содержат описание порядка выполнения курсового проекта, требования к его содержанию и оформлению, перечень тем курсовых проектов.

Предназначены для студентов, обучающихся по направлению подготовки 38.04.02 Менеджмент, Master Program in High-Technology Business Management.

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CONTENT

INTRODUCTION	4
1. STAGES IMPLEMENT THE COURSE PROJECT.....	5
1.1. Determination of the research base and research facility	5
1.2. Selection and approval of the theme of the course project	5
1.3. Drawing up and approval of the plan with the supervisor of the course project.....	6
1.4. Selection and study of scientific literature and legal acts	6
1.5. Making the course of the project, giving his teacher to study and write a review	7
1.6. Working with the recall and removal of these comments.....	8
1.7. Protection course project	8
2. REQUIREMENTS FOR THE CONTENT OF THE COURSE PROJECT	10
2.1. The structure of the course project	10
2.2. The content of the individual sections of the course project	11
3. REQUIREMENTS FOR THE DESIGN OF THE COURSE PROJECT.....	15
3.1. Requirements to the text of the course project	15
3.2. Requirements for tables and figures of the course project.....	15
3.3. Requirements for the list of references and applications	17
CONCLUSION	18
REFERENCES	19
ATTACHMENT 1	20
ATTACHMENT 2.....	21
ATTACHMENT 3.....	22

INTRODUCTION

Course project on discipline "Financial management, budgeting and financial analysis" is carried out in accordance with the curriculum and is an indispensable element of the educational process.

The purpose of the course project on discipline "Financial management, budgeting and financial analysis" is a practical application of the theoretical and methodological knowledge of the student in the area of budgeting and financial analysis.

The objectives of the course project are:

- ✓ strengthening, broadening and deepening of knowledge gained by students in lectures, seminars and workshops;
- ✓ the formation and development of skills of independent work with the scientific and reference books, standard documents and materials published in the press;
- ✓ skills of independent financial analysis of the organization, as well as the selection and inform management decisions in budgeting and investment planning;
- ✓ development of the ability to logically and scientifically justified, to formulate theoretical and practical recommendations on the financial management of modern organization;
- ✓ preparation for writing a thesis.

Basic requirements for the course project:

- ✓ high theoretical level, the study of the works of local and foreign economists in their chosen field of study, the reference in the text;
- ✓ use of actual, including digital material, revealing the experience of organizations in financial management;
- ✓ scientific, creative approach to actual materials studied, aimed at finding ways to improve the organization of financial management, improving financial performance and the use of various financial instruments;
- ✓ validity of the conclusions and proposals;
- ✓ competent, consistent presentation of the material and the correct execution of a course project.

Course project, the student must be written independently. Teaching and research work must also demonstrate a free student orientation in the selection of the various sources of information and the ability to work with special and scientific literature.

1. STAGES IMPLEMENT THE COURSE PROJECT

1.1. Determination of the research base and research facility

A special feature of the course project on discipline "Financial management, budgeting and financial analysis" is that research should be carried out on the basis of specific, functioning on the territory of the Samara region enterprises.

In case of absence the student the ability to attach to a particular organization, the source of the original data will be Internet - resource "SCRIN". The student will be required to contact the teacher company name, which will become the research base of his course project. Next, you must:

1. Activate site <http://www.skrin.ru/>.
2. To carry out the search of the company.
3. Get information about the company: company profile, information about financial and economic activity (FEA), the company reports. Information about FEA should include Balance (Form №1), Profit and Loss Statement (Form №2) for the last 3-5 years.
4. Conduct a financial analysis of the company in the following areas:
 - ✓ preliminary (general) assessment of the financial condition of the company and changes in its financial performance during the study period (vertical and horizontal analysis of the balance);
 - ✓ analysis of financial stability (based on the absolute and relative indicators);
 - ✓ analysis of the solvency and liquidity of the enterprise of its balance sheet;
 - ✓ analysis of the financial results.

The results of the analysis should reveal the existence of certain problems in the enterprise and provide a basis for the selection of the object, as well as the theme of the course project.

1.2. Selection and approval of the theme of the course project

Subject of course work a student is selected independently on the basis of Attachment 1 and shall comply with the most pressing issue facing the company, in the opinion of the author. The student can propose their own

topic, but it must be agreed with the supervisor. Along with the selection of topics and formulate the research object of the course project.

Selected and coordinated theme of the course project is fixed scientific leader, and not subject to further change.

1.3. Drawing up and approval of the plan with the supervisor of the course project

After selecting a theme in the preparation of the course project of great importance given to drawing up a work plan.

Having a plan of the course project avoids lighting it matters not related to the topic of research, to ensure clarity and consistency of presentation, avoid gaps and repetitions, to organize their work and, consequently, to save the time of writing operation.

A clear, consistent and logical plan - it's half the battle.

The plan should reflect the main key problems of selected topics and meet the goals and objectives of the study. It should contain the main issues to be considered. These questions, it is desirable to split into smaller ones, in accordance with accepted standards of categorization.

The requirements for the structure and content of the course project in detail in Chapter 2 of these guidelines.

The student must independently formulate the questions that it intends to explore in the work, i.e., draw up a rough plan. Further, the plan should be discussed with the supervisor, which may further facilitate the work performed. However, the student must remember that the term project - it is an independent scientific and practical research, and he has the right to defend their opinion in case of disagreement in some issues with his supervisor.

Finalization of the plan is carried out after the fourth stage.

1.4. Selection and study of scientific literature and legal acts

At this stage, the student must make up all the references relating to the chosen theme of the course project, and allocate it the primary and secondary literature sources.

In preparation for the work, use the following scientific literature:

- monographs (books devoted to in-depth study of certain problematic issues);
- articles in scientific journals;
- articles in collections of scientific works and collections of abstracts presented at scientific conferences;
- abstracts of theses and manuscripts;
- the summary of foreign authors in the abstract collections of monographs, etc.

When the course project is necessary to use normative and legislative acts. It is necessary to actively use containing information about existing legal acts of reference and search system "Consultant Plus", "Garant", and others.

It is desirable that 70-80% of a bibliography formed the literary sources of the limitation period of 5 years.

1.5. Making the course of the project, giving his teacher to study and write a review

The collected material is grouped, make the necessary calculations, draw conclusions. The information is processed and systematized, in accordance with the final version of the plan. At this stage it specifies the work structure and is selected pictorial material. Then write a draft of the work, which is subject to subsequent literary processing and editing.

Completion of the work is made in accordance with the requirements set forth in Chapter 3 of these guidelines.

My work is presented to the head to check and write a review for the week prior to the end of the reference period of the work on schedule.

Review of the supervisor - an assessment of the scientific supervisor of student work on the selected theme. Review written in any form, but be sure to indicate the advantages and disadvantages of work. Also, it is concluded according to the requirements of a university course project to this kind of work and the recommendation (or recommendations) to protect it.

In the case of small claims to the content of the course project, the student receives a review with comments, but its recommendation "to the defense."

In the case of the principal complaints against the results of a course project, scientific director is entitled to conclude that that "the course project

does not meet the requirements for course projects of the University and is not recommended for protection."

1.6. Working with the recall and removal of these comments

After receiving a written response to the comments, however, the recommendation of the course project "to protect", the student must take into account the comments of the teacher and try to neutralize these gaps in his research. Necessary improvements are made in writing. Some comments may not need a written statement. In this case, the student is required to orally explain their position on defense. However, said variant Review teacher assumes the subsequent defense of the course project.

In the second case, having received an unsatisfactory review of the supervisor, the student is obliged to perform the work again or seriously revise their course project in accordance with the comments received. This option involves more advice from the instructor. After removing all the notes listed in the recall, the work of a teacher is available again for the review and write a review. To re-execute the work necessary to make a comment on the previous work.

1.7. Protection course project

The work received positive reviews, defended before the teacher. The student makes a brief report (5-7 minutes) about its content. The speaker has to justify the relevance of the theme, specify the object of study, the purpose, objectives, and the extent of their achievement (results), to draw conclusions.

Author of work should be guided freely in the subject of research and demonstrate a good knowledge of the work performed, as well as references. At the end of the report, the student answers the questions of the teacher.

The criteria for assessment work are: the content of the work, the depth and the extent of disclosure topics, ability to analyze material conclusiveness of the findings, the thoroughness of execution of work, the quality of the report and defense.

Course projects are evaluated on a four-system "excellent", "good", "satisfactory", "unsatisfactory". Final grade is based on the quality of the

work performed and the nature of its defense. Teacher evaluates it in the list and gradebook.

Students who do not pass on the review or not defended course project in a timely manner, are considered to have academic debts and are not allowed to pass the final exam for the discipline "Financial management, budgeting and financial analysis".

2. REQUIREMENTS FOR THE CONTENT OF THE COURSE PROJECT

2.1. The structure of the course project

A mandatory requirement for the course project on discipline "Financial management, budgeting and financial analysis" is its applied nature. The total amount of the course project should be 30-35 pages of typewritten text.

The common structural element of the course project (in order of their position) are as follows:

- ❖ Title page (Attachment 2);
- ❖ Essay (Attachment 3);
- ❖ Content;
- ❖ Introduction;
- ❖ Theoretical head (in a particular project has a different name)

includes:

- ✓ setting and nature of the problem being studied;
- ✓ conceptual device of the scientific and practical studies;
- ✓ theoretical and practical ways (methods) to solve this problem, It can be used as theoretical constructs and generalized practical experience;
- ✓ conclusion (summary) at the head of the material.
- ❖ 2. Analytical head (in a particular course project must have its name and executed by the example of a particular company):
 - ✓ brief characteristics of the object (the organization, the example of which is devoted to the problem);
 - ✓ analysis of the factual material, including financial management system in the study of the organization;
 - ✓ determine the place of the investigated problems on the example of a particular company;
 - ✓ conclusion on the head material (describe all the shortcomings identified in the analysis of the problem being studied by the example of the studied organizations);
- ❖ 3. Project head (in a particular course project must have its name and executed by the example of a particular company):
 - ✓ developed a set of interrelated project activities aimed at addressing the problems identified;
 - ✓ calculated cost-effectiveness of the project;

- ✓ proposed measures for the implementation of the project;
- ❖ Conclusion;
- ❖ References;
- ❖ Attachments.

When writing the text of the course project should proceed from the fact that each item of the plan reveals a different aspect of the chosen topic. It is not allowed a repeat title theme of the course project in the name of its individual parts. The structural part of the work should be logically interrelated, consistent character. The presentation of issues carried out approximately equal volume.

2.2. The content of the individual sections of the course project

Each block of the course project has its own purpose.

The content includes the titles of all chapters (chapters, paragraphs, etc.) contained in the work. Mandatory requirement - a literal repetition of Titles content section titles presented in the text, in the same order and subordination.

As indicated in paragraph 2.1, the content of the work must consist of three chapters, each of which must have 2-3 subparagraph.

In some cases, the structure may be the work of two chapters. In this case, the first chapter will be the theoretical and the second chapter - combine the analytical and design part. At the same time, the number of sub-chapter two should be at least four.

The content of the page numbers should be specified from which introduction begins, chapters, subparagraphs, etc. Finally, Index is compiled based on the preliminary plan for the course project.

The introduction outlines the problem, the solution of which is devoted to a course project.

Analysis of the problem begins with its relevance, involving isolation of the significance of the chosen topic. The student must show convincingly why this topic is most relevant to the theory and practice. The logical conclusion of the analysis of the relevance of the theme of the course project is to identify the goals and objectives of the study.

The purpose of research - is the anticipated result. The aim of the work is to be one. Based on the objectives defined several tasks that are specific

successive stages of solving the problem of research to achieve the main goal.

The introduction must indicate the research base of the course project and a brief description of the company on the basis of which further investigations are carried out. OOO "Spectrum" was chosen, for example, research base.

It is necessary to accurately determine the object and subject of study.

The object - a process or phenomenon, generating a problematic situation, which the author has chosen to study. *Item* - this is what is within the boundaries of the object. *If the object* - this is an area of activity, the subject - it is studied the process in the framework of the research object.

For example, *the object of study* is the investment activity of "Spectrum", and *the subject of research* - methods of analysis and evaluation of investment projects.

The volume of administration should be 2-3 pages.

The main part of the course project should be related to the tasks. The main part of need to observe a logical sequence of presentation. As shown in Sec. 2.1, the first outlines the basic theoretical positions on the subject in question (Chapter 1), then analyzed the activities of a particular organization in the framework of the study the problem (Chapter 2), followed by the author's own development, proved their economic efficiency (Chapter 3).

Theoretical chapter should include the conceptual apparatus relating to the research topic, the study considered the essence of the categories, their importance in modern conditions of development of economy and finance organizations. The literature review should include a discussion of domestic and foreign authors on the study problem. Next you need to compare the various theoretical methods and ways to solve the problem, identify the positive and negative aspects of the studied approaches. In the conclusions, the student must be expressed and delivered its opinion on the issue, as well as ways of solving it.

The literature review should be accompanied by reference to the source, which will continue to be listed in the bibliography.

The analytical chapter should always begin with a brief economic characteristics of enterprises selected as the object of study. Here, described the location, history and development of the organization, analyze its main technical and economic indicators, assesses the effectiveness of economic activity in general. Financial and economic activities of the organization is

recommended to characterize the dynamics of 3-5 years. The student should independently make an analytical study to draw conclusions about trends in the organization, find their causes. Digital material should be stated in the form of tables, charts, diagrams, and so on. D. After each table, the student must make a specific and valid conclusions. To illustrate the dynamics of the most important technical and economic indicators is recommended to use bar charts and line charts for a number of years.

In the following paragraphs the analytical chapters of the actual results of the financial management of research in the study of the organization. This part of the analytical chapters should be disclosed in line with the theme of the course project. There is consolidation of the theoretical material, its practical development. The theoretical justification of the question posed, conducted in the first part of the work becomes the base material for the case studies. The analytical chapter ends with the conclusions. Student characterizes the efficiency of the financial management system of the enterprise, identify its weaknesses and outlines ways to improve it.

In the *project chapter* by the student work, in general, is developing a set of interrelated activities aimed at addressing the problems identified in the financial activities of the organization. It makes specific proposals, conducting a series of calculations to prove their economic viability. Conclusions on this part of the work must be confirmed by the tabular material, as well as charts and graphs.

The volume of the main part of the course work 25-30 typewritten pages.

The conclusion is the result of the scientific-practical student work, a brief summary of the course project.

In this regard, the report should contain a brief statement of the results obtained in the course of work. In conclusion, as a rule, author of the study summarizes the understanding of the theme, the conclusions and recommendations of the generalizations that derive from his work, emphasizes their practical significance.

As an argument of its own conclusions and proposals, it is desirable to use digital material from the main text of a course project. For example, the payback period of the proposed investment project is 2.6 years, the internal rate of return of 18% ... The introduction of the proposed investment project according to the calculations of the author will bring the company 3 million 700 thousand rubles for 5 years of the project.

In general, the report should show the student's level of professional maturity to be able to generalize the knowledge and correlate them with the goals and objectives of the study, the ability to make their own conclusions on the issue.

It must be borne in mind that the introduction and conclusion never fall apart. Volume conclusion about 2-3 leaves.

References. It is recommended when writing a course project to use the sources 20-30. In any case, the number of references must be at least 15.

The list of references must be used to enable regulatory sources, textbooks, monographs, journal articles and scientific journals, abstracts of conferences, etc.

References made in accordance with the requirements specified in Chapter 3 of these guidelines.

Attachments - are materials applied or exemplary nature, which have been used by the author in the process of developing your course project. These may include:

- copies of the accounting documents, such as the Balance Sheet and Profit and Loss Statement for some years;
- copies of various documents, instructions and regulations of the organization, such as "Regulations on the investment strategy of the organization in the years 2015-2020.";
- large diagrams, graphs, tables, usually takes more than one sheet;
- forms of surveys, tests, etc.

3. REQUIREMENTS FOR THE DESIGN OF THE COURSE PROJECT

3.1. Requirements to the text of the course project

By the design of the text of the course project must meet the following requirements:

- ✓ text of the work is printed on one side of standard white A4 paper;
- ✓ text editor WORD (Windows), font Times new Roman. font size 14, spacing 1.5, justified alignment, indentation - 1.25;
- ✓ the size of the page margins: left - 30 mm - for cover, right - 10 mm; top field - 20 mm; bottom margin -20 mm;
- ✓ titles are printed: the head - in capital letters (bold), paragraphs - lower case (in bold); alignment - centered, no period, each chapter starts on a new page;
- ✓ chapters and paragraphs are numbered with Arabic numerals (for example,

1. THEORETICAL FOUNDATIONS INVESTMENT PLANNING;

1.1. Analysis techniques...);

- ✓ numbering text-through the course project, the pages are numbered in Arabic numerals;
- ✓ figure indicating the serial number of the page, put in the bottom right corner of the page, the first page (title page), it is considered as the page works, but is not numbered.

3.2. Requirements for tables and figures of the course project

Tables. The digital material, as well as multi-dimensional text, listing must take the form of tables. By the design of the course project the tables meet the following requirements:

- ✓ table should be placed in the document immediately after the text in which it is mentioned for the first time, or the next page;
- ✓ allowed smaller font text in the table than the main text, and a smaller line spacing;
- ✓ table must have a title, executed in lowercase (except the first one - the title). The title should be concise and fully reflect the contents of the table;

- ✓ table before heading across the dash indicates the word "Table" and its number;
- ✓ table should be numbered in Arabic numerals ordinal numbering within the entire document or section. In the latter case, the table number becomes an integral partition number and, through a point table sequence number in it (for example, "Table 2.1"). Point after the table number is not put;
- ✓ on the table as far as possible should be placed on the same page. If this is not part of the table is transferred to another sheet. At the same time, cap table is repeated on another sheet. The caption and the table headings indicate once on the first part of the table, write "Continuation of the table on the subsequent parts. ___";
- ✓ all tables in the text should be given link (for example, "as shown in Table 1, ...")

Example of the table:

Table 1 - Comparative analysis of the profitability and risk of projects

Indicators	Project 1	Project 2
Expected return,%	17,5	23,2
Standard deviation,%	12	35,1
The coefficient of variation	0,68	1,51

Figures. According to the rules of registration, to the drawings in the text of the work may include diagrams, flowcharts, drawings directly, print screens, etc. In this case, the character pattern should be specified in the title. By the design of the course project drawings meet the following requirements:

- ✓ the name of the figure is placed under the illustration without a point at the end. Names are centered. If necessary, put under an illustration explaining data (caption text). Illustration denoted by the word "Fig. "Number, which is placed after explaining data or directly under the illustration, if no data explanatory;
- ✓ figures should be placed directly after the text, in which they are mentioned for the first time or on the next page;
- ✓ figures should be numbered in Arabic numerals sequentially numbered within the entire document or section. In the latter case, the number of the figure is a composite partition number, and through the point ordinal number of the figure in it (for example, "Figure 3.1."). The point after drawing room is not put;

✓ to all figures in the text should be given links (for example, "as demonstrated in Figure 5,");

Example of pattern:

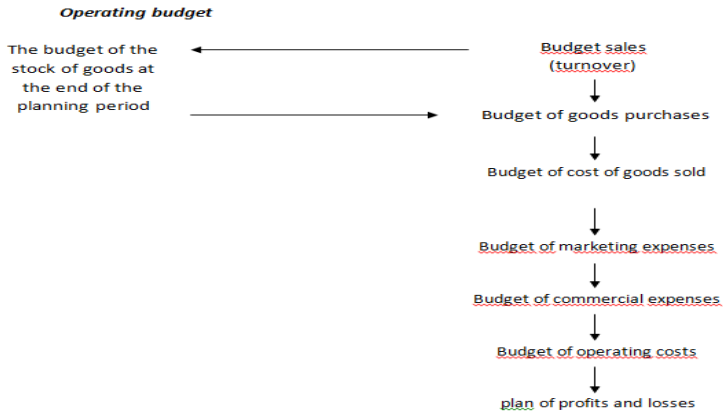


Figure 1 - Scheme of construction of the trade organization operating budget

3.3. Requirements for the list of references and applications

References. The numbering of all literature used solid - from the first to the last source. Making a list of references recommended by the principle of the alphabetical an index (in general alphabet of authors and titles) in the following sequence: books in Russian; literature in English.

Description of references should be carried out in accordance with ГОСТ 7.1-2003.

References to sources should indicate the serial number on the list of sources in square brackets, e.g. "[21]."

Attachments. Each attachment should start on a new page with the indication in the upper right corner of the sheet, the words "Attachment" followed by a number. If an attachment in only one thing, it should not be numbered, if the attachment in the work of more than one, they must be numbered ordinal numbered in Arabic numerals. The attachment must have a title, made usually in capital letters. Allowed to write the title in lowercase letters. In this case, the name should be indicated in parentheses.

CONCLUSION

Course project on the course "Financial management, budgeting and financial analysis" - a full-fledged independent scientific and practical research, completes the study discipline, devoted to one of actual problems of her. Implementation of the course project is to measure the level of general theoretical and specialized training of the student, his ability to analyze and scientific creativity, the ability to use their skills in research and practice in their chosen specialty.

When writing a course project on discipline "Financial management, budgeting and financial analysis" is necessary to pay special attention to the practical part of the work. Especially valuable is the author's analysis, conclusions and proposals to address the problems identified and improve the financial management system at the company investigated based on the results of the analysis. Recommended percentage of the theoretical and practical parts - 30/70.

Since the course project could be the basis for a master's thesis, the student is recommended to responsibly and seriously approach the writing of this work.

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Request references and recommended books:

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ATTACHMENT 1

SUBJECT COURSE PROJECT ON DISCIPLINE «FINANCIAL MANAGEMENT, BUDGETING & FINANCIAL ANALYSIS»

1. Budgeting in the financial planning company.
2. The system of financial budgets and its practical application.
3. Organizing budgetary control by services of the management of the company.
4. Automation of budgeting system by financial service companies.
5. Development of the system of budgeting in the enterprise.
6. Analysis and improvement of the budgeting system of the enterprise.
7. Operating budgeting and its improvement in the enterprise.
8. Planning of cash flows of the enterprise.
9. Investment planning at the enterprises.
10. Selection and evaluation of investment projects.
11. Analysis of the structure and capital cost of investment project.
12. 13. Analysis and risk assessment of investment project
14. Development and implementation of a business plan for production of new type of product (organization of new kind of activity, opening a new enterprise ...).
15. Business – planning in the system of financial planning at the enterprise.
16. Analysis and evaluation of the financial state of the enterprise.
17. Management of financial stability and liquidity of the enterprise.
18. Predicting of profit and profitability.
19. Diagnostics and predicting of bankruptcy.
20. Methods of predicting bankruptcy of the enterprise.

ATTACHMENT 2

(A sample of the title page of the course project)

MINISTRY OF EDUCATION AND SCIENCE OF THE RUSSIAN
FEDERATION

FEDERAL STATE AUTONOMOUS HIGHER EDUCATION
INSTITUTION OF HIGHER EDUCATION «Samara National Research
University named after academician S .P. Korolyev
(Samara University) »

Institute of Economics and Management
Management Department

EXPLANATORY NOTE
to the course project on the subject:
«**FINANCIAL MANAGEMENT, BUDGETING &
FINANCIAL ANALYSIS**»

Thesis: «**CHOOSING THE SOURCES OF INVESTMENT
PROJECTS FINANCING**»
(based on JSC «Spectre»)

Student _____ E.L Nikiforova
The head of the course project _____ T.S. Korosteleva

Samara 2018

ATTACHMENT 3
(Sample essay of course project)

ESSAY

Course project: 35 pages, 5 figures , 12 tables, 32 references

INVESTMENT PROJECT, WEIGHTED AVERAGE COST OF CAPITAL (WACC), NET PRESENT VALUE, PROFITABILITY INDEX, PAYBACK PERIOD, INTERNAL RATE OF RETURN.

The goal of the project is to provide a comparative analysis of the effectiveness of four different options for the structure of investment capital.

The main research method is the calculation of the following performance indicators: net present value, profitability index, payback period, internal rate of return.

The result of this study is a justified choice of optimal variant of financing of the investment project.

Методические материалы

**ФИНАНСОВЫЙ МЕНЕДЖМЕНТ,
БЮДЖЕТИРОВАНИЕ
И ФИНАНСОВЫЙ АНАЛИЗ:
МЕТОДИЧЕСКИЕ УКАЗАНИЯ
К КУРСОВЫМ ПРОЕКТАМ**

**FINANCIAL MANAGEMENT,
BUDGETING
& FINANCIAL ANALYSIS:
METHODOLOGICAL
GUIDELINES FOR COURSE
PROJECTS**

Составитель Коростелева Татьяна Сергеевна

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