

BUSINESS BUDGETING

Financial Economics Faculty

Year of study: 4th

Credits: 4 ECTS

Practical classes: 144

Optional

Lecturers: Lecturer I. Lisovenkova

Purpose: formation of knowledge of the methods and practices of financial planning and budgeting of a company to increase the effectiveness of its functioning.

Objective: To study the content of budget planning and set of methods, techniques and tools used in the process of developing enterprise budgets.

Subject: budget, a financial document required in planning the financial performance of the enterprise.

Content of the subject is revealed in the topics: Financial planning as a basis for budgeting activities of the enterprise. Appointment and role of budgeting in the enterprise today. Budgeting system in enterprises. Budgeting mechanism in the enterprise. The main stages of organizational setting and implementing enterprise budgeting. Types and characteristics of development budgets in the enterprise. Budget Planning. Budget organization and motivation of the company.

Supporting lectures and practical classes: computer, multimedia equipment, didactic materials.

Assessment: written test, performance of individual tasks, test, lecture and practical modules, test.

Teaching methods: interactive (thought-provoking) lectures, role plays, case-studies, business simulations

Instructional Support: reference compendium of lectures, teaching materials, control tests.

Examination method: written test

Registration for the course: none.

Registration for the exam: as scheduled.

Language: Ukrainian or Russian.