



LITHUANIAN SPORTS UNIVERSITY

STUDY MODULE PROGRAMME (SMP)

Module Code	S	181	B	010	Accredited until	2017	06	01	Renewal date
	Branch of Science		Progr.	Registr. №.					

Entitlement

The Basics of Finance

Prerequisites

Economics Studies I

Course (module) Learning Outcomes

№.	Learning Outcomes	Teaching / Learning Methods	Assessment Methods
1	To know the basic concepts of accounting, tax and finance and the principles of operation	Discussion, Exercise classes, Formal lecture, Interactive lecture, Problem-based learning, Scientific paper analysis	Examination, Reporting for practice work, Test
2	To know and understand the organization of accounting and tax administration	Discussion, Exercise classes, Formal lecture, Interactive lecture, Literature analysis, Practical exercises (tasks), Problem-based learning, Scientific paper analysis	Examination, Test
3	To be able to perform the financial analysis of an enterprise	Exercise classes, Formal lecture, Interactive lecture, Practical exercises (tasks), Problem-based learning, Reflection on action, Scientific paper analysis	Examination, Test, Work placement report

Main aim

The aim is to develop diverse knowledge and idea management about the principles of accounting, tax administration and finances of an enterprise.

Summary

The aim is to develop diverse knowledge and idea management about the principles of accounting, tax administration and finances of an enterprise as well as such specific competencies as the ability to understand the organization of accounting and tax administration; develop the ability to perform the financial analysis of an enterprise.

Level of module

Level of programme		Subject group (under the regulation of the area)
Cycle	Type	
First	Bachelor	Specialaus lavinimo

Group under financial classification

4.Socialinių mokslų studijos (išskyrus politikos mokslus, sportą ir studijas, nurodytas 8 punkte)

Syllabus

№.	Sections and themes	Responsible lecturer
1.	Theoretical fundamentals of taxation	1140 dr. Artūras Simanavičius
2.	Tax administration	1140 dr. Artūras Simanavičius
3.	Taxation systems	1140 dr. Artūras Simanavičius
4.	The concept of finance and its role in corporate activities	1140 dr. Artūras Simanavičius
5.	Objectives and functions of corporate finance management	1140 dr. Artūras Simanavičius
6.	Key financial information sources	1140 dr. Artūras Simanavičius
7.	Tourism organization financial analysis	1140 dr. Artūras Simanavičius
8.	Forecasting the changes in corporate finance	1140 dr. Artūras Simanavičius

Evaluation procedure of knowledge and abilities:

Ten grade criterion scale and summative evaluation system are applied. The semester's individual work tasks are evaluated by grades; the final grade is given during the examination session while multiplying particular grades by the lever coefficient and summing up the products.

References

№.	Title	Edition in Lithuanian Sports University library		In Lithuanian Sports University bookstore	Number of ex. in the methodical cabinet of the depart.
		Pressmark	Number of exemplars		
1.	Aleknevičienė, V. (2011). Įmonės finansų valdymas: vadovėlis. Kaunas: Spalvų kraitė.	65 Al-69	1	Yes	1
2.	Buškevičiūtė E. ir kiti. (2010). Finansinių rezultatų analizė : vadovėlis. Kaunas : Technologija.	65 Bu375	2	Yes	
3.	Kalčinskas, G. (2007). Buhalterinės apskaitos pagrindai. Vilnius : Pačiolis.	65 Ka-179	1	Yes	
4.	Campello, M., Graham, J. R., Harvey C.R. (2010). The real effects of financial constraints: Evidence from a financial crisis / Journal of Financial Economics. Volume 97, Issue 3, Elsevier.			No	
	<i>Comment: Article databases.</i>				
5.	Ettredge, M., Huang, Y., Zhang, W. (2012). Earnings restatements and differential timeliness of accounting conservatism / Journal of Accounting and Economics. Volume 53, Issue 3. Elsevier.			No	
	<i>Comment:Article databases.</i>				
6.	Gruen, R. Financial management in health services. London : University Press	614 Gr649	2	Yes	
7.	Finansų pagrindai [elektroninis išteklis] : laboratoriniai darbai : mokomoji knyga , 2003. KTU			No	
	<i>Comment:Elektronic source</i>				
8.	Rumšaitė, Dalia. Finansų pagrindai [elektroninis išteklis] : pagrindinės sąvokos ir uždaviniai : mokomoji knyga, 2012.			No	
	<i>Comment:Electronic source</i>				
9.	Vasiliauskaitė, Asta. Finansų pagrindai [elektroninis išteklis] : pateikčių rinkinys : metodinė priemonė, 2011, KTU			No	
	<i>Comment:Electronic source</i>				
10.	Jasinskas, Edmundas; Simanavičienė, Žaneta. Government's support for farmers' knowledge dissemination and its improvement // Inžinerinė ekonomika = Engineering economics. ISSN 1392-2785. 2008, nr. 3, p. 67-72. [Social Sciences Citation Index (Web of Science).; CEEOL.; Business Source Complete (EBSCO).; IBSS.; TOC Premier (EBSCO).; VINITI.; 0,707].			No	
	<i>Comment:Electronic source</i>				

Additional literature

№.	Title
1.	Dalbor, M.C. (2005). Hospitality Financial Management. Prentice Hall.
2.	DeFranco, A.L., Lattin T. W. (2007). Hospitality Financial Management. John Wiley & Sons Inc.
3.	Andrew, W. P. at al. (2006). Financial Management For The Hospitality Industry. Prentice Hall.

[illegible]