



LITHUANIAN SPORTS UNIVERSITY

STUDY MODULE PROGRAMME (SMP)

Module Code	S	181	B	007	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	Concept mapping, Discussion, Exercise classes, Formal lecture, Interactive lecture, Problem-based learning, Scientific paper analysis, Seminar	Examination, Reporting for practice work, Test
2	To know and understand the organization of accounting and tax administration	Assignments, Discussion, Exercise classes, Formal lecture, Interactive lecture, Problem-based learning, Scientific paper analysis	Examination, Reporting for practice work, Test
3	To be able to perform the financial analysis of an enterprise	Assignments, Discussion, Exercise classes, Formal lecture, Interactive lecture, Modeling of real-life (world) situations (projects), Practical exercises (tasks), Reflection on action, Scientific paper analysis	Examination, Reporting for practice work, Test

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	

Group under financial classification

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

Syllabus

№.	Sections and themes	Responsible lecturer
1.	General characteristics of accounting	1140 dr. Artūras Simanavičius
2.	Accounting information systems	1140 dr. Artūras Simanavičius
3.	Accounting development review	1140 dr. Artūras Simanavičius
4.	Accounting process and its organization	1140 dr. Artūras Simanavičius
5.	Accounting organization of different types of enterprises	1140 dr. Artūras Simanavičius
6.	Management accounting principles and their implementation measures	1140 dr. Artūras Simanavičius
7.	Recording economic transactions in documents	1140 dr. Artūras Simanavičius
8.	Accounting forms, systems, models; completion of an accounting cycle	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 išteklius] : laboratoriniai darbai : mokomoji knyga , 2003. KTU			No	
<i>Comment: Electronic source</i>					
8.	Rumšaitė, Dalia. Finansų pagrindai [elektroninis išteklius] : pagrindinės sąvokos ir uždaviniai : mokomoji knyga, 2012.			No	
<i>Comment: Electronic source</i>					
9.	Vasiliauskaitė, Asta. Finansų pagrindai [elektroninis išteklius] : 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.

