

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES
OF UKRAINE

Department Production and Investment Management



«APPROVED»

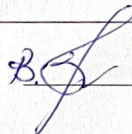
Dean of the faculty
Ostapchuk A.D.
2022

“ENDORSED”

by department's meeting
Record № 9 dated on 12.01.2022
Head of the department
M.M. Dielini

”REVIEWED”

Guarantor of the academic program

 V.K. Zbarskiy

Work program of the academic discipline

Business finance

Specialty	075 «Marketing»
Academic program	
Faculty	Agrarian management
Developers:	Dielini M.M., Dr. of Ec. Sc., As. Professor, Alekseieva K.A, PhD (Public Administration), As. Professor

Kyiv – 2022

1. Academic discipline description

Business finance

(name)

Field of knowledge, specialty, academic program, academic degree		
Academic degree	<i>Bachelor</i>	
Specialty	<i>075 Marketing</i>	
Academic program	<i>Marketing</i>	
Characteristics of the academic discipline		
Kind	Compulsory	
Total quantity of hours	120	
Quantity of ECTS credits	4	
Number of content modules	2	
Course project (work)		
Form of control	<i>Exam</i>	
Indices for full-time and part-time study		
	Full-time	Part-time study
Year of preparation (course)	1	
Semester	2	
Lectures	<i>15 hours</i>	
Practical classes	<i>15 hours</i>	
Labor classes		
Independent work	<i>90 hours</i>	
Individual tasks		
Number of weekly hours for full-time study form: classroom -	2 hours	

2. Purpose, tasks and competencies of the discipline

The purpose of teaching the discipline “Business Finance” is to provide students with fundamental theoretical and practical knowledge about the organization of financial activities of enterprises, the peculiarities of the formation of financial resources, mastering methods of assessing the financial condition of enterprises and financial planning.

The main tasks of studying the discipline “Business Finance” are to study the essence and functions of enterprise finance, financial resources and sources of their formation; organization of enterprise finances; acquisition of financial calculation skills; mastering the methods of financial planning; assessment of financial condition, rehabilitation of enterprises.

As a result of studying the discipline the student have to

know:

- the essence and importance of corporate finance;
- main directions for the formation of financial resources;
- principles of enterprise finance;
- features of cash settlements in the activities of enterprises;
- methods of calculating profits and features of their application;
- rationing of working capital;
- the system of taxation of enterprises in market conditions;
- comprehensive assessment of the financial condition of the enterprise;
- methods of financial planning.

be able:

- theoretically substantiate the need for the formation and use of corporate profits;
- analyze the financial support of enterprises;
- assess the financial condition of enterprises;
- to analyze the money turnover and the scope of cash and non-cash payments;
- to plan prices for products, based on the position of economic feasibility;
- develop the financial strategy of the enterprise and forecast its financial activities;
- to determine the optimal sources of financial resources;
- highlight the main features of credit relations;
- assess the creditworthiness of the borrower.

Acquisition of competencies:

general competencies:

- ability to learn and master modern knowledge;
- determination and persistence in terms of tasks and responsibilities;
- ability to communicate in a foreign language.

professional (special) competencies:

- ability to use marketing tools in innovation;
- the ability to offer improvements in the functions of marketing activities.

3. Program and structure of the discipline “Business Finance”

CONTENT MODULE 1. FUNDAMENTALS OF BUSINESS FINANCE. ORGANIZATION OF CASH SETTLEMENTS OF ENTERPRISES

Topic 1. Fundamentals of business finance

The concept and essence of business finance. Functions of business finance as an internal property and a form of manifestation of their essence. Finance of enterprises under the conditions of market economy formation.

Areas of financial relations of enterprises. Financial relations between business units, between business entities, with the state, with banks, insurance companies. Cash income, cash funds, financial resources of enterprises. Sources of financial resources. Internal and external sources. Own, borrowed and involved funds. Fundamentals of corporate finance. Basic principles of organization of enterprise finances: self-regulation, self-sufficiency, self-financing. Features of the organization of finance depending on the form of ownership, branch of economy, business organization, sphere of activity.

The content of financial work at the enterprise, its tasks. Organization of financial work at enterprises.

Topic 2. Cash receipts of enterprises and profit generation

Economic characteristics, composition and classification of cash receipts of enterprises. Cash flows of enterprises. Internal and external cash flows. Cash receipts from operating, investment, financial activities at the enterprise. Normal business and extraordinary event or operation. Revenue from sales of products, works, services - the main type of cash receipts of enterprises.

Factors that affect the amount of revenue from sales of products (works, services). Features of the formation of income from sales at enterprises of certain sectors of the economy. Methods of forecasting and planning sales revenue. Revenue from sales of marketable (main) products. Cash receipts from other operating activities.

The economic meaning of profit. Profit as a result of financial and economic activities of the enterprise. Gross profit. Factors influencing the formation of gross profit. Formation of the cost of goods sold and its impact on profits. Setting prices for products and generating profits.

Determination of profit from operating and ordinary activities of the enterprise before and after taxation.

Income tax, the procedure for determining it. Methods of calculating profits. Net profit of the enterprise, its distribution and use, funds of the enterprise, formed at the expense of net profit. Economic methods of regulating the distribution and use of profits. Forecasting and planning of enterprise profits.

Product profitability as a relative indicator of the efficiency of the enterprise. The procedure for determining the profitability of the enterprise. Formation of the company's profit.

Topic 3. Taxation of enterprises

Enterprise taxation system. Types of taxes.

Value added tax, its economic essence. Taxpayers. Objects of taxation. Tax rates. VAT benefits. The order of offsetting and carrying out the amounts of value added tax paid by the enterprise for material resources (works, services), fixed assets.

Excise tax and its economic essence. Objects of taxation. Excise tax rates, the procedure for calculating it.

Corporate income tax, its economic essence. The procedure for determining taxable income. The impact of income taxation on the financial, economic and investment activities of enterprises.

Land fee. Tax on vehicle owners. Payment for natural resources. Enterprise real estate tax.

Local taxes and fees paid by enterprises.

Topic 4. Working capital

The essence of working capital, the basics of its organization. The composition and structure of working capital of the enterprise, their importance in ensuring the circulation of capital of the enterprise. Classification and principles of working capital.

Methods for determining the need for working capital. The method of direct calculation of the need for working capital and its scope.

The concept of norms and standards of working capital.

CONTENT MODULE 2. FINANCIAL SUPPORT OF FIXED ASSETS REPRODUCTION. ASSESSMENT OF THE FINANCIAL CONDITION OF ENTERPRISES

Topic 5. Financial support for the reproduction of fixed assets

Composition and structure of fixed assets of enterprises. Indicators of the state and efficiency of use of fixed assets. Reproduction of fixed assets. Depreciation and amortization of fixed assets.

Depreciation policy of the enterprise. Depreciation methods for accounting purposes. Methods of depreciation for tax purposes.

The essence and composition of capital investments. Sources and procedure for financing capital investments. Own financial resources of enterprises: depreciation deductions, net profit, other resources.

Lending for the reproduction of fixed assets. State financing of capital investments.

Topic 6. Assessment of the financial condition of the enterprise

Assessment of the financial condition of the enterprise, its necessity and significance.

Information support for assessing the financial condition of the enterprise. Forms of financial reporting at the enterprise: principles of their compilation, frequency of compilation.

Assessment of liquidity of current assets of the enterprise. Solvency of the enterprise as an indicator of financial condition. The essence of the financial stability of the enterprise. Estimation of profitability of work of the enterprise. The impact of profitable operation of the enterprise on its financial condition. Estimation of profitability of production. Estimation of profitability of production assets. Estimation of return on own funds. Estimation of profitability of long-term financial investments. Estimation of financial result from activity of the enterprise. Estimation of factors influencing profit. Comprehensive assessment of the financial condition of the enterprise.

Topic 7. Financial planning in enterprises

Content and tasks of financial planning. Financial planning as a process of determining the needs of the enterprise in financial resources.

Methods of financial planning. Balance method. Program-target method. Normative method. Coefficient method. Financial planning information base. Analysis of financial indicators of the reporting period. Indicators of production and economic activity of the planning period as a starting point for financial planning. Financial plan as an integral part of the business plan. Content and structure of the financial plan of the enterprise (balance of income and expenditure).

Calculation of indicators of income and expenditure part of the financial plan. Execution of the financial plan. The content of the operational financial plan for the receipt of funds and payments, its purpose.

Topic 8. Financial rehabilitation of enterprises

Financial crisis at the enterprise and the reasons for its occurrence. Financial rehabilitation of enterprises, its economic content and procedure. Rehabilitation audit. Development of remediation program.

Bankruptcy of the enterprise: causes and consequences. Internal economic mechanism of financial stabilization. Mobilization of internal financial sources of rehabilitation. State financial support for rehabilitation.

Rehabilitation by reorganization (restructuring). Privatization aspects of reorganization of business entities. Implementation of the program of financial rehabilitation of the enterprise as a separate stage of the rehabilitation process.

**Structure of educational discipline
“Business Finance”**

Titles of content modules and topics	Quantity of hours				
	Day department			Distant department	
	Weeks	total	includig	total	includig

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
CONTENT MODULE 1. FUNDAMENTALS OF BUSINESS FINANCE. ORGANIZATION OF CASH SETTLEMENTS OF ENTERPRISE													
Topic 1. Fundamentals of business finance		12	2	2			8						
Topic 2. Cash receipts of enterprises and profit generation		12	2	2			8						
Topic 3. Taxation of enterprises		12	2	2			6						
Topic 4. Working capital		12	2	2			8						
TOTAL FOR MODULE 1		60	8	8			44						
CONTENT MODULE 2. FINANCIAL SUPPORT OF FIXED ASSETS REPRODUCTION. ASSESSMENT OF THE FINANCIAL CONDITION OF ENTERPRISES													
Topic 5. Financial support for the reproduction of fixed assets		14	2	2			10						
Topic 6. Assessment of the financial condition of the enterprise		12	2	2			8						
Topic 7. Financial planning in enterprises		12	1	1			10						
Topic 8. Financial rehabilitation of enterprises		14	2	2			8						
TOTAL FOR MODULE 1		60	7	7			46						
Total hours		120	15	15			90						

4. Topics of seminars

№	Title of topic	Amount of hours
not provided by the curriculum		

5. Topics of practical classes

№	Title of topic	Amount of hours
1	Topic 1. Fundamentals of business finance	2
2	Topic 2. Cash receipts of enterprises and profit generation	2
3	Topic 3. Taxation of enterprises	2
4	Topic 4. Working capital	2
5	Topic 5. Financial support for the reproduction of fixed assets	2
6	Topic 6. Assessment of the financial condition of the enterprise	2
7	Topic 7. Financial planning in enterprises	1
8	Topic 8. Financial rehabilitation of enterprises	2

6. Topics of labs

№	Title of topic	Amount of hours
not provided by the curriculum		

7. Test questions, sets of tests to determine the level of knowledge acquisition by students

7.1. Control questions:

1. What is the essence of economic (analytical) method of profit planning?
2. What is the essence of the method of direct calculation of profit planning from sales.
3. What is the essence of the strategy of financial rehabilitation?

4. In which case are payment claims used?
5. Types of bank accounts and the procedure for opening them.
6. Types of enterprise restructuring.
7. Types of sanctions for violation of settlement and payment discipline.
8. Revenue from sales of products and factors that affect it.
9. The impact of the state of settlement discipline on sales revenue.
10. Define the excise tax and what is the mechanism of its payment to the budget.
11. Define the cash flow of the enterprise.
12. Define normalized and non-normalized current assets, working capital and working capital.
13. Define the operating, investment and financial activities of the enterprise.
14. Define the essence of current assets, name their composition and structure.
15. Define the nature of taxes and the tax system. The main functions of taxes.
16. Define the essence of profit. What profit indicators do you know?
17. Define fixed, adjustable, free, indicative prices.
18. Give the classification of taxes by form of taxation, by economic content, by the level of government agencies that set taxes, by direction of use.
19. Describe the acceptance and aval lending to enterprises.
20. Describe the depreciation and amortization of fixed assets.
21. Describe the classification of loans.
22. Describe the classification of financial resources of the enterprise.
23. Describe the leasing lending.
24. Describe the main methods used in financial planning.
25. Describe the main financial sources of rehabilitation of the enterprise.
26. Describe the corporate income tax: who are the taxpayers.
27. Sources of working capital of the enterprise.
28. Sources of formation of financial resources of enterprises.
29. Income of the enterprise from financial transactions and other ordinary activities.
30. The economic essence of the cash equivalent?
31. The economic essence of the land tax. Base and rates of taxation for land plots.
32. According to which scheme is distributed and used the company's profits?
33. The content of financial work at the enterprise. Tasks and goals of enterprise financial management.
34. Information support for assessing the financial condition of enterprises
35. The mechanism of distribution of profits of the enterprise. Use of net profit of the enterprise.
36. The mechanism of profit generation from sales.
37. Give examples of enterprise income from equity participation and other financial income.
38. List the types of bank accounts in foreign currency.
39. List the types of bank accounts in national currency.

40. List the national taxes and fees.
41. List and explain the essence of the basic principles of organization of enterprise finance.
42. List the classification of working capital depending on the participation in the cycle, the methods of planning and sources of formation.
43. List the classification of prices depending on the types of economic activity.
44. List the methods of planning sales revenue.
45. List the local taxes and fees.
46. List the areas of assessment of the financial condition of the enterprise.
47. List the main stages of bank lending.
48. List the main indicators of the financial condition of enterprises.
49. List the indicators of the use of current assets and calculate them.
50. List the indicators of profitability of the enterprise and show the algorithm for their calculation.
51. List the components of the wholesale price of the enterprise or producer prices.
52. The need and methods for determining the need for working capital.
53. The need and importance of assessing the financial condition of enterprises.
54. Operational control over the receipt of sales revenue.
55. Organization and scope of checks.
56. Basic methods of calculating profitability.
57. Describe the operations with promissory notes.
58. Describe the calculations using letters of credit.
59. Describe the calculations of payment requests-orders.
60. Describe the calculations of payment orders.
61. Describe the characteristics and composition of cash receipts of enterprises.
62. Planning of profit from sales by the consolidated method of direct accounting.
63. Planning of profit from sales based on the cost of hryvnia products.
64. Tax on vehicle owners.
65. Value added tax, its essence and payment mechanism.
66. Land tax, its essence and payment mechanism
67. Indicators of the state and use of working capital of the enterprise.
68. The concept of funds, cash and financial resources.
69. The concept of liquidity and solvency of the enterprise and indicators that characterize them.
70. The concept of profitability and indicators that characterize it.
71. The concept of insurance stock and its calculation.
72. The concept of technological stock and its calculation.
73. The concept of transport stock and its calculation.
74. The concept, nature and place of corporate finance in the financial system.
75. The procedure for deducting enterprises to state trust funds.
76. The order of cash transactions.

77. Explain the difference between financial and operating leases.
78. Explain the nature and purpose of public lending.
79. Explain the nature and need for corporate lending.
80. Explain the essence and principles of bank lending to enterprises.
81. Principles and conditions of short-term bank lending to business entities.
82. The procedure for determining the debtor bankrupt and its liquidation.
83. Discover the economic essence of the rehabilitation of the enterprise.

7.2. Tests:

1. The main purpose of business finance is?
 - formation and stimulation of demand;
 - expansion of sales, market share and profit;
 - maximize profits and minimize risks;
 - cost minimization.

2. The system of monetary relations arising in the process of distribution and redistribution of revenue and profit of the economic entity, on the formation, distribution and use of income and financial resources to meet public interests and needs – is.....
 - nominal capital;
 - state finance;
 - monetary assets;
 - corporate (business) finance.

3. Which of the following does not apply to the characteristics of corporate finance?
 - lack of material form;
 - operate in the field of commodity-money relations;
 - serve the movement of the value of the created product;
 - generate and use income and financial resources.

4. Which of the functions of enterprise finance is the use of funds, maintaining an effective capital structure of the enterprise?
 - reproductive function
 - planning function
 - distribution function
 - forming function

5. Which of the functions of corporate finance is to identify deviations from the plan and make timely adjustments?
 - distribution function
 - function of the organization
 - controlling function
 - adjustment function

6. The cost of manufactured products, work performed, services provided, which form the revenue - is
 - object of financial relations
 - topic of financial relations
 - subject of financial relations
 - assets of the company's finances

7. Who are the state, the company itself, its employees, owners and shareholders (participants), investors?

subject of financial relations

topic of financial relations

object of financial relations

participants in financial relations

8. In what two groups can be grouped financial relations of the enterprise?

active and passive

international and national

external and internal

labor and non-labor

9. Which entities have a relationship regarding the use of profits, accrual and payment of dividends, refinancing of profits, areas of capital investment, etc.?

between the company and its suppliers and customers

between enterprise and state

inside the enterprise

between the company and its shareholders

10. To what sphere do the relations between the enterprise and the state belong?

to the sphere of labor financial relations

to the sphere of external financial relations

to the sphere of national financial relations

to the sphere of internal financial relations

11. Between which entities there is a relationship regarding the distribution of profits that remain at its disposal, the directions of its use?

between the enterprise and financial institutions

between the company and its founders

inside the enterprise

between the company and its shareholders

12. What are the characteristics of the financial resources of enterprises?

lack of material form

have a specific source of creation and a specific purpose

serve the movement of the value of the created product

operate in the field of commodity-money relations

13. What is not part of the financial resources of the enterprise by sources of creation?

salary

amortization

costs for the development of science

targeted financing

14. What is the composition of the financial resources of the enterprise by expenditure or use?

salary

profit

targeted financing

costs for the development of the economy of the enterprise

15. What financial resources are their own?

nominal fund

received loans

share contributions
funds mobilized in the financial market

16. What financial resources are involved?

received loans
nominal fund
depreciation deductions
gross profit

17. One of the types of debt securities that confirm the existence of accounts payable between the issuer and the owner – is...

shares
leasing
bonds
promissory notes

18. Depending on the direction of activities enterprises are?

industrial, agricultural
production, trade, service
public, collective, private
joint-stock, unitary

19. Constant comparison of costs and results of financial and economic activities of the enterprise, which provides for maximum profit at minimum cost – is...

rationality
minimization of financial costs
planning
commercial calculation

20. Which of the principles of the organization of the company's finances is to ensure the possibility of maneuver in case of unavailability of planned sales, exceeding the planned costs of current and investment activities?

the principle of rationality
the principle of flexibility
the principle of planning
the principle of financial stability

21. The system of monetary relations, which are related to the payment of goods, services and fulfillment of other financial and credit obligations of enterprises, organizations and the population - is:

money turnover;
currency;
calculations;
payment.

22. Name the forms of cash settlements:

cash, card;
cash, non-cash;
monetary, electronic;
non-cash, cash.

23. Cash, funds in bank accounts and demand deposits are:

money;
cash;

money turnover;
currency.

24. The movement of a certain amount of money for the purpose of crediting them to the account of the recipient or issuing it in cash - is:

cash settlements;
money turnover;
money transfer;
money transfer.

25. According to the territorial location of enterprises and banking institutions that serve them, non-cash payments are divided into:

local, long-distance and international;
local, state, international;
local, national, international;
local, regional, national.

26. Funds are transferred in the following ways:

prepayment, advance deposit, postpayment;
prepayment, oval payment, postpayment;
prepayment, advance payment, postpayment;
payment in advance, advance payment, transfer of funds.

27. Cash payments are:

settlements carried out on purchase and sale transactions through the supplier's bank, which is a foreign bank;
settlements between the buyer and the supplier through banks (supplier and buyer) located in different regions;
cash settlements, which are carried out by means of entries in bank accounts, when the money is debited from the payer's account and transferred to the recipient's account;
a set of tangible assets in the form of cash, which are at the disposal of the enterprise to ensure its current financial and economic activities.

28. Settlements carried out on purchase and sale transactions through the supplier's bank, which is a foreign bank - are:

national calculations;
local calculations;
international settlements;
long-distance payments.

29. Is not the principle of organization of monetary settlements:

voluntary storage of funds in bank accounts;
compliance with the rules established by law;
free choice of bank institution for opening current accounts;
making payments within the funds available on the account.

30. The following may be stored in the company's cash register:

cash only;
employment records;
only Ukrainian currency;
non-cash funds.

31. Non-cash forms of payment are carried out using the principle:

making cash payments within the funds on the accounts of the enterprise;

minimal approximation of cash payments to the time of sale;
establishment of the type and form of settlements by state bodies;
service of enterprises is carried out only in the state bank.

32. How many accounts can an enterprise open?

two or more;
only one
only two;
cannot open.

33. An account opened on a contractual basis for the storage of money and the implementation of settlement and cash transactions using payment instruments in accordance with the terms of the contract and the requirements of the legislation of Ukraine - is:

foreign account;
deposit account;
current account;
deposit account.

34. The account opened by the bank to the client on a contractual basis for storage of money transferred by the client to the management for a specified period or without specifying such a term at a certain interest (income) and subject to return to the client in accordance with Ukrainian legislation and contract terms are:

deposit account;
current account;
foreign account;
credit account.

35. The settlement document containing the written order of the payer to the servicing bank on writing off from the account of the specified sum of means and its transfer to the account of the recipient is:

tax power of attorney;
settlement order;
money order;
payment order.

36. During what time the payer's bank accepts the request-order from the payer?

within 24 hours;
within 5 calendar days from the date of registration by the recipient;
within 10 calendar days from the date of registration by the recipient;
within 20 calendar days from the date of registration by the recipient.

37. What is the validity of the checkbook?

1 month;
no expiration date;
one year;
5 years.

38. What types of letters of credit can be opened by the issuing bank:

covered, uncovered;
monetary, non-monetary;
foreign, national;
irrevocable, vociferous.

39. A letter of credit that can be revoked or whose terms can be changed only with the consent of the beneficiary in whose favor it was opened is:

covered;
revocable;
irrevocable;
uncovered.

40. A security that certifies an unconditional monetary obligation of the drawer or his order to a third party to pay a certain amount to the owner after the due date is:

debt obligation;
derivative;
action;
bill.

7. Teaching methods.

Modern requirements for the training of investment management professionals include the acquisition of basic practical skills in the application of project management, mastering the basics of methodology, technology and mastery of methods of formation, monitoring and control, management decisions at national, regional and local levels. public sphere, from the standpoint of general civilizational values, world experience and understanding of scientific achievements.

The following educational technologies and means are used to activate the process of students' learning during the study of the discipline:

- the material is clearly structured at lectures; students' attention is focused on problematic issues; specific examples of practical application of the acquired knowledge are given; students are encouraged to critically perceive new material instead of passive annotation; visual materials, schemes, tables, models, graphs are used; technical teaching aids are used: multimedia projector, slides, etc .;

- various educational technologies are introduced in practical classes: performance of practical tasks by appropriate software; analysis, interpretation and discussion of the obtained results; brain storm; presentations; work in small groups; written control of knowledge; individual and group survey; cross-checking of tasks with the subsequent argumentation of the given assessment, etc.

Mandatory elements of intensification of students' educational work are clear control of students' attendance, encouragement of educational activity, fair differentiation of grades.

Lesson planning involves the creation of prerequisites for the implementation of the following methodological principles of the educational process: - intensive use of independent student work (preparatory stage for the implementation of practical tasks and interpretation of the results); - active use of software to perform practical tasks; - compliance with strict regulations: determining the time for individual work and discussion of the results; - introduction of the principle of rationing: observance of norms and rules at performance of test tasks and practical tasks; - active support of intra-group interaction of students, involvement in the implementation of practical tasks and discussion of the results.

9. Forms of control.

The form of control of students' knowledge in the discipline “Business Finance” is an exam.

10. Distribution of points received by students. Assessment of student knowledge is on a 100-point scale and is translated into national assessments according to table. 1 “Regulations on examinations and tests in NULES of Ukraine” (order of entry into force of 27.12.2019 № 1371)

Student rating, points	National assessment based on the results of the compilation	
	exams	tests
90-100	Excellent	Credited
74-89	Good	
60-73	Satisfactorily	
0-59	Unsatisfactorily	Not credited

To determine the rating of the student (listener) for mastering the discipline R_{DIS} (up to 100 points) the obtained rating for certification (up to 30 points) is added to the rating of the student (listener) for academic work R_{ew} (up to 70 points): $R_{DIS} = R_{ew} + R_{AT}$.

11. Methodical support

1. Educational and methodical complex of studying the discipline “Business finance” (working program of the discipline, course of lectures, illustrative materials).

12. Recommended literature

– basic

1. Азаренкова Г.М. Фінанси підприємств: навч. посібн. для самост. вивчення дисципліни / Г.М. Азаренкова, Т.М. Журавель, Р.М. Михайленко. – 3-тє вид., випр. і доп. – К.: Знання-Прес, 2012. – 299 с.
2. Бондар М. І. Звітність підприємства : навч. посіб. / М. І. Бондар. – К. : ЦУЛ, 2015. – 570 с.
3. Бочко О. Ю. Основи планування діяльності підприємств невиробничої сфери : навч. посіб. / О. Ю. Бочко, В. Ф. Проскура. – К. : Ліра-К, 2014. – 218 с.
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5. Говорушко Т. А. Управління фінансовою санацією підприємства : підручник / Т. А. Говорушко. – К. : ЦУЛ, 2013. – 400 с.
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9. Данилюк М. О. Планування і контроль на підприємстві : навч. посіб. / М. О. Данилюк. – К. : Ліра-К, 2015. – 328 с.
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