

Enterprise financial management (CB-0061) (ETTEVÕTTE FINANTSJUHTIMINE)

SUBJECT DESCRIPTION

Credits (ECTS)	4.00 ECTS
Assessment	grading
Aim of the subject and short description	

Financial management principles and concepts. Financial markets. Process of forming and regulating accounting information. Accounting system concept. The company's capital structure and assessment. The short-and long-term asset evaluation of the company. Expenses of the enterprise and their classification. Cost and price. Company revenue and earnings. The company's profit, sales profit rates. Business efficiency.

Learning outcomes:

Student:

- 1. analyses financial conditions in company and society and has basic understanding how to start, run and develop business from financial aspects
- 2. assesses and calculate the borrowing needs, opportunities and resources