

**Educational institution  
Grodno State Agrarian University**

APPROVED

The Rector of the educational institution  
Grodno State Agrarian University

V.V. Peshko



03 2026

Registration number 008 / FBU

**PROGRAM OF THE  
UNDERGRADUATE PRACTICE**

**for the specialty:**

6-05-0411-02 – "Finance and Credit"

The program of undergraduate practice is compiled in accordance with the requirements of the educational standard of general higher education in the specialty 6-05-0411-02 “Finance and Credit” (OSVO 6-0411-01-2023) and the curriculum in the specialty 6-05-0411-02 “Finance and Credit” (registration No. 02-10/357-22 dated 12/28/2022)

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**RECOMMENDED FOR APPROVAL:**

Department of Finance and Economic Analysis of the educational institution "Grodno State Agrarian University"

(Protocol № 6 by 26.02.2026)

Methodical Commission of the Faculty of Economics and Accounting of the educational institution "Grodno State Agrarian University"

(Protocol № 7 by 30.03.2026)

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## EXPLANATORY NOTE

An important part of the final stage of the training of specialists in higher education institutions in the specialty 6-05-0411-02 "Finance and Credit" is a pre-graduate (industrial) internship for students.

The purpose of the undergraduate internship is to master and consolidate the knowledge and skills of students acquired throughout the course of study, to test the capabilities of a future specialist in a specific production environment, and to prepare materials for a thesis.

In accordance with this, the main objectives of the production practice are:

1. consolidation of knowledge acquired by students in the learning process, based on an in-depth study of the work experience of a particular organization in which students practice;

2. study of the composition and procedure for the preparation of the annual financial statements of the organization;

3. study of forms and methods of financial planning and forecasting,

4. acquisition of practical skills in monitoring the financial and economic activities of the organization.

5. the student's participation in the preparation of calculations for the provision of financial resources, in financial planning, in the control and analytical work of the company's specialists,

6. collection and systematization of the material for completing the thesis.

Completing a undergraduate internship will allow you to take a more conscious approach to writing a thesis and continue to work successfully in your chosen specialty.

Students complete their undergraduate internship in accounting, finance or planning departments, as well as in the structural divisions of the enterprise.

The duration of the undergraduate internship is 10 weeks. The specific dates for the start and end of the internship are set by the order of the rector of the university. The undergraduate internship must be completed by students after the 4th year.

The Dean's Office of the Faculty of Economics and Accounting and the Department of Finance and Economic Analysis are responsible for organizing the practice. The general and scientific and methodological guidance of the pre-graduate practice is provided by the teachers of the Department of Finance and Economic Analysis.

The duties of the head of the practice from the department include:

– participation in all organizational events before students leave for practice (information on the internship procedure, issuance of necessary documentation);

– advising students on the collection and processing of practical material for the report and individual assignment;

– monitoring the progress of the internship and informing the department on this issue;

– checking the practice report, reviewing the student's work, participating in the defense of the report;

Based on the results of defending practice reports, making proposals to the Dean's Office and the Department of Finance and Economic Analysis to improve the content and organization of analytical practice.

The student performs all the work provided by the program independently under the guidance of the head of the practice from the enterprise, organizations, institutions. The duties of the latter also include:

- ensuring the normal working conditions of students,
  - organization of consultations on individual sections of the program,
- Writing a short review and characterization of each student's work.

The process of undergraduate practice, it is necessary to ensure the development of all types of work in specific areas. When applying for a full-time position, the intern should familiarize himself with the work in other areas in accordance with the internship program.

During the entire internship period, the student keeps a diary in accordance with the established form, which reflects the work done during the day. Entries in the diary should be specific, indicating the operations performed and the types of work. After the end of the internship, the diary must be certified by the head of the internship from the organization or company. Notes are made in the diary about the days of the beginning of the internship and its end. The sequence and duration of the individual sections of the pre-graduate internship is established on the spot, taking into account the working conditions of the organization, enterprise, and is formalized by a calendar and technological plan. The student-intern is obliged to:

- attend a place of practice at a set time;
- to study and comply with the current rules of internal regulations, labor protection, safety, access control, and other regulatory legal acts that determine the procedure for the organization's employees and internships;
- to show creative initiative, responsibility, and a high culture of behavior;
- respect the confidentiality of the use of information;
- to fully and on time carry out the tasks stipulated by the internship program and the instructions of the head of the internship;
- be responsible for the safety of documents, office equipment, and other tangible property and equipment used during practice;
- prepare an internship report in a timely manner, which highlights the issues provided for in the internship program.

The student's fulfillment of certain questions of the internship program is confirmed by the relevant materials that are attached to the written internship report. The absence of a student intern in practice is considered absenteeism. If absenteeism for a disrespectful reason makes up more than 30% of the working time, then the student's practice is not counted.

Students who have not completed the internship, have not completed the internship program, have received negative feedback or received an unsatisfactory assessment based on its results, are re-interning during the vacation period.

Before starting the internship, students receive instructions on the internship procedure, at the Department of Finance and Economic Analysis - consultations on approved topics of theses, scientific research and necessary methodological materials,

an explanation from the heads of the practice on the procedure for collecting data to perform these works.

As a result of the undergraduate internship, the student must **to know:**

- features of the preparation of annual accounting statements of agricultural organizations;
- fundamentals of the organization of financial planning in the enterprise;
- organization of internal financial control in the organization;
- features of financial support for the economic activities of an agricultural enterprise;
- the procedure for analyzing the financial condition of an agricultural enterprise;

**Be able to:**

- fill out the basic forms of annual accounting statements;
- to make operational and long - term financial plans and forecasts;
- to organize and monitor the financial and economic activities of the organization;
- to finance current activities and investments (capital investments);
- to analyze the financial condition of the organization;
- to formulate conclusions based on the results of the conducted research.

**Requirements for professional competencies of a specialist based on the results of a undergraduate internship.**

The specialist must be able to:

**Design and analytical activities:**

- to carry out an operational economic analysis of the progress of the planned tasks and measures for the use of reserves to increase the efficiency of production and economic activities;
- develop proposals for making appropriate adjustments to the plans of the organization and individual departments in the event of a change in the production and economic situation.

**Planning and economic activity:**

- develop long-term, medium-term and current plans for the economic and social development of the organization and its structural divisions.
- to carry out a comprehensive economic analysis of all types of organization's activities and develop measures for the efficient use of resources and production facilities in order to increase the efficiency of production and economic activities.
- to carry out comprehensive – to carry out systematic monitoring of compliance by the organization's divisions with planned discipline, the progress of the planned tasks;
- prepare data for periodic reporting within the time limits and in accordance with the forms established by the state statistical and analytical authorities.

**Financial and credit activities:**

- develop a financial strategy for business entities of all types of ownership;
- to make financial plans of business entities, calculate the amount of monetary income and expenses of business entities and sources of their financing;
- use methods of financial analysis, planning and forecasting, and financial

control in the practice of managing the financial condition of an organization.

- calculate your own sources of financing for capital investments and justify the size of the resources involved;
- make a set of financial calculations for the business plan and substantiate its reality.

**Organizational and managerial activities:**

- analyze and evaluate the data collected in the course of professional activity.
- to understand the essence and social significance of one's future profession, the main problems of the disciplines defining a specific area of one's activity, and to see their interrelation in an integrated system of knowledge.

# **SECTION I**

## **THE CONTENT OF THE PRE - GRADUATE PRACTICE**

### **1 Annual accounting statements**

The student studies accounting statements as a single system of data on the property and financial position of an organization at the reporting date and on the results of its business activities, compiled on the basis of accounting data in accordance with established forms.

At the same time, it is necessary to verify compliance with the accounting reporting conditions for the separation of accounting for the property and obligations of the organization from the property and obligations of other legal entities and individuals; completeness of reflection for the reporting period of all business operations and the results of inventory of property and obligations; comparability (identity) of analytical accounting data with synthetic accounting data for the reporting period, as well as accounting indicators with synthetic and analytical accounting data.

The student determines the procedure for compiling the annual reporting forms of the enterprise, if possible, directly participates in the preparation of the annual report and, first of all, its most important forms: balance sheet, profit and loss statement, statement of cash flows, statement of cash flows, appendices to the balance sheet. Special attention should be paid to the order of formation of balance sheet indicators, their interrelation with the data of other forms of accounting statements.

The following annual reporting forms must be attached and described to the report: balance sheet (Form No. 1), income statement (form No. 2), statement of cash flows (form No. 3), cash flow statement (form No. 4), appendix to the balance sheet (form No.5), an explanatory note.

### **2 Financial planning**

During the internship period, it is necessary to establish how the responsibilities for financial planning are distributed among the specialists of the economic and accounting services, who is responsible for the organization and execution of each type of financial work.

As part of financial planning, its periods, content, and the procedure for drawing up financial plans are specified. At the same time, it is necessary to establish whether financial tasks (individual indicators) are being developed in the farm for production units by period of the year, whether there are long-term financial plans, whether operational plans are being developed, and how the implementation of financial plans (tasks) is monitored.

It is necessary to familiarize yourself with the methodological guidelines and standards available in the farm for drawing up a business plan for economic and social development (financial plan). The procedure for developing long-term forecasts, the main sections of the business plan, a feasibility study of investment directions and individual measures, determining the economic effectiveness of

technological and technical solutions, the development of labor and wage standards, the organization of monitoring the implementation of targets, the development of measures to stimulate the activities of all participants in the production process and other functions are considered. The sequence of compilation of the financial plan tables and the relationship of the planned indicators are described.

The following business plan forms should be attached to the report and described: "Calculation of profit", "Taxes, fees and payments", "Calculation of cash flow", "Summary calculation of debt repayment", "Project balance sheet of the organization", "Calculation of production costs", "Investments in fixed assets and sources of financing"

### **3. Financial control**

During the pre-graduate internship, the student should study the financial control system in the organization, which is a set of measures aimed at preventing non-production costs and losses, inefficient spending of funds, negative economic results of the organization, as well as identifying reserves of its financial stability.

The intern needs to study the instructional material available on the farm on financial control, the availability of Regulations on on-farm Control, and the reflection of elements of financial control (organization of inspections, frequency, and others) in organizational and administrative documents.

The student should also familiarize himself with the results of all inspections conducted by enterprises of compliance with financial legislation at the enterprise in recent years, including the current reporting year.

In addition, the student needs to study and outline the work procedure of the inventory commission established on the farm; if possible, take part in the preparation of inventory inventories for inventory (fill in the necessary general details in the inventories); personally participate in inventory management at several sites: inventory of funds and settlements; settlements with farm workers on wages, etc. to participate in the comparison of inventory results with accounting data (compilation of comparison statements); to participate in the preparation of a report on the results of the work of the inventory commission and the discussion of the results of the inventory.

The following documents must be attached to the report and described: Regulations on on-farm control, inventory schedule, orders for inventory, Acts of on-site verification of compliance with financial legislation by the enterprise (compliance with budget legislation, scheduled due diligence, etc.), act of inventory of cash; act of inventory of settlements with suppliers and contractors, buyers and customers, other debtors and creditors; collation sheets of inventory results.

## **4. Financial support for the economic activities of an agricultural enterprise**

During the pre-graduate internship, the student studies in detail the structure of financing economic activities and its features.

### **4.1 Financing of current activities**

The student should consider:

4.1.1. composition and structure of the company's working capital;

4.1.2. sources of working capital formation:

- the amount of own working capital is calculated,
- turnover coefficients of current assets are determined (as the ratio of revenue to individual elements of current assets), and volumes of relative release of working capital (additional needs) are calculated.

4.1.3. the procedure for the formation of net working capital;

4.1.4. planning the need for the company's own working capital;

4.1.5. short-term lending to an agricultural enterprise:

- which facilities are used for short-term lending;
- features of obtaining a loan for spring field work, harvesting work under a contract for the supply of agricultural products to the state;
- features of factoring (lending against assignment of a claim).

The student displays the calculation results in tables 1-5 (Appendix 2) and draws conclusions based on them about the structure of sources of financing for the current activities of the enterprise.

### **4.2 Financing of investments (capital investments)**

The student should consider:

4.2.1. composition and structure of the company's fixed assets,

4.2.2. what methods of depreciation are used, and for which objects are used in the farm;

4.2.3. how is the company's fixed assets revalued and depreciation charges indexed?;

4.2.4. what investment projects are planned in the farm;

4.2.5. how is the mobilization of internal sources for financing capital investments;

4.2.6. the procedure for calculating the need for debt financing of investments;

4.2.7. the use of leasing at the enterprise and the procedure for calculating lease payments for a specific type of fixed assets;

4.2.8. the use of long-term financial investments in the company;

4.2.9. the specifics of financing and crediting the formation of the main herd of productive and working cattle, the costs of laying perennial plantations.

The student displays the calculation results in tables 6.7 (Appendix 2) and draws conclusions based on them about the structure of sources of financing for the company's capital investments.

## **5 Analysis of the financial condition of the company**

The student performs:

1. Assessment of the capital structure (assets and liabilities) of the enterprise;
2. Business activity assessment;
3. Assessment of liquidity and solvency;
4. Assessment of financial stability;
5. Forecasting the probability of bankruptcy of an enterprise.

*Note:* The probability of bankruptcy of an enterprise should be assessed based on the calculated coefficients of availability of its own working capital, current liquidity, absolute liquidity, and asset security. They should be compared with the standard values. If the standards are not met, the forecast will be negative.

In accordance with the Instructions on the analysis and control of the financial condition of business entities, the following recommended coefficient levels have been established for agricultural organizations:

- current liquidity ratio - at least 1.5,
- the coefficient of provision of own working capital is at least 2.0.
- the asset security ratio is not more than 0.85.

For this section, it is necessary to fill in tables 1-5 (Appendix 3) and analyze the data from these tables. The tables should calculate the deviations of the indicators for the reporting year from the indicators of the base period in absolute and relative terms. Conclusions should be formulated after each table.

In conclusion of this section, it is necessary to summarize the conclusion about the financial and economic condition of the agricultural enterprise, on the basis of which the pre-graduate internship was completed. It is also necessary to define a system of organizational and economic measures, the development of which will improve the efficiency of the company's business activities and strengthen its financial condition.

## **6 Collecting material for completing the thesis**

Before leaving for practice, the student must receive advice from his supervisor at the department on collecting material for writing a thesis.

In accordance with the advice received from the supervisor, the student forms a set of documents on the topic of the thesis, collects digital material for the analytical chapter. It should be borne in mind that a thesis can be written only if there is a sufficient amount of material collected in the household on the chosen topic.

Before entering the pre-graduate internship, the student should contact the head of the thesis to clarify the list of documents and factual data on the production and financial activities of the enterprise necessary for writing the practical part of the thesis. The material collected during the internship, which is necessary for writing a thesis, is filed in a separate folder and handed over to the head of the thesis design for verification and decision-making on the quality and completeness of the information collected.

## SECTION II. INFORMATION AND METHODOLOGICAL PART

### 1. Internship report and its defense

Based on the results of the undergraduate internship, the student draws up a report, including a diary issued by the dean's office, duly executed, an explanatory note setting out the content of the internship, including the work done by the student in accordance with the assignment of the head of the pre-graduate internship, as well as relevant appendices.

The undergraduate internship diary must contain feedback from the head of the internship from the organization about the student's work, diligence and discipline during the internship period.

The report on the completion of the pre-graduate internship should consist of the following sections:

#### **I Introduction**

The management should show the importance of various types of financial work for business entities, reflect the purpose of the internship, as well as the tasks that were solved to achieve it.

#### **II The main part**

In this section, it is necessary to consider the issues of organizing the activities of the enterprise under study and the specifics of financial work in accordance with section II of the work program.

#### **IV Individual part: collecting information on the topic of the thesis**

In this section, in accordance with the instructions of the head of the Research Institute, it is necessary to study specific issues according to the subject of the student's thesis.

#### **V Conclusion**

The conclusion consistently outlines the theoretical and practical conclusions that the student came to as a result of the research, and his suggestions. They should be concise and clear, giving a complete picture of the content, significance, validity and effectiveness of the research. They are written in abstracts (point by point) and should reflect the main conclusions in all sections of the main part of the work.

#### **VI Applications**

Auxiliary material should be included in the appendices, which clutters up the text when it is included in the main part of the work. Supporting materials include voluminous statistical tables, instructions, methods, illustrations of an auxiliary nature, completed reporting forms and other documents.

The text part is signed by the student and certified by the signature of the head of the internship from the company and the seal of the company. Links to applications in the text part of the report are required.

All of the above materials are stitched together in a binder folder or intertwined. An example of the design of the title page is given in Appendix 1. The full report is submitted to the Department of Finance and Analysis in the Agroindustrial Complex, where it is registered and submitted for review to the head of the practice. The verified and approved report is returned to the student to prepare for an oral defense

of its contents. In case of negative feedback, the report is subject to revision in accordance with the written comments of the supervisor.

The dates and venue of the report defense are set by the department. The defense is conducted before a special commission formed from among the teachers of the department. According to the results of the report protection, the student receives an assessment according to the relevant criteria.

## 2. EVALUATION CRITERIA (POINT SCALE)

### 10 (ten) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;
  - there are no comments from the head of the organizational and economic practice from the production;
  - the student has prepared a complete individual report on independent work during the organizational and economic practice;
  - the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
  - the student is able to present key concepts about phenomena and processes observed during organizational and economic practice;
  - at the commission defense of the report on organizational and economic practice, answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably;
  - there are no errors or inaccuracies in the response.

### 9 (nine) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;
  - there are no comments from the head of the organizational and economic practice from the production;
  - the student has prepared a complete individual report on independent work during the organizational and economic practice;
  - the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
  - at the commission defense of the report on organizational and economic practice, answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably;
  - errors are absent or insignificant.

### 8 (eight) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;
  - there are no comments from the head of the organizational and economic practice from the production;
  - the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
  - the student has prepared a complete individual report on independent work during the organizational and economic practice;

- the student is able to present key concepts about phenomena and processes observed during organizational and economic practice;

- at the commission defense of the report on organizational and economic practice, answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably with some insignificant remarks.

- errors are absent or insignificant.

### **7 (seven) points**

- the student completed the internship program;

- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;

- there are no comments from the head of the organizational and economic practice from the production;

- the student has prepared an individual report on independent work during the organizational and economic practice;

- the student is able to demonstrate most of the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;

- the student is able to state with minor errors the key concepts about the phenomena and processes observed during the organizational and economic practice;

- at the commission defense of the report on organizational and economic practice, answers to questions on its content are given by the student correctly, but not always reasonably;

- there are no gross errors and inaccuracies in the response.

### **6 (six) points**

- the student completed the internship program;

- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;

- there are comments from the head of the organizational and economic practice from the production;

- the student has prepared an individual report on independent work during the organizational and economic practice;

- the student is able to demonstrate most of the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;

- the student is able to state with minor errors the key concepts about the phenomena and processes observed during the organizational and economic practice;

- at the commission defense of the report on organizational and economic practice, answers to questions on its content are given by the student correctly, but not always reasonably;

- there are no significant errors in the response.

### **5 (five) points**

- the student completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during the organizational and economic practice;
- there are comments from the head of the organizational and economic practice from the production;
- the student has prepared an individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate with difficulties the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;
- the student is able to present with noticeable errors the key concepts about the phenomena and processes observed during the organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, the answers to the questions on its content are given by the student correctly, but are not justified;
- there are significant errors (no more than 2) and inaccuracies in the response.

#### **4 (four) points**

- the student completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during the organizational and economic practice;
- there are comments from the head of the organizational and economic practice from the production;
- the student has prepared an individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate with difficulties the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;
- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, answers to questions on its content are given by the student with significant errors.

#### **1-3 points**

- the student did not complete the internship program;
- the student has a diary filled with gross violations, which does not reflect all types of work performed by the student during the organizational and economic practice, or does not have a completed diary;
- there are records of systematic gross violations of discipline at work by the head of the organizational and economic practice;
- the student is not able to demonstrate the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;
- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the organizational and economic practice;

- the student is not able to present the theoretical foundations and justify the choice of a specific method for conducting research;
- the student has prepared an individual report on independent work during the organizational and economic internship or has not prepared it;
- answers to questions on the content of organizational and economic practice are given by the student incorrectly and not reasonably enough;
- there are significant errors in the response.

**MINISTRY OF AGRICULTURE AND FOOD OF THE REPUBLIC OF BELARUS  
EE «GRODNO STATE AGRARIAN UNIVERSITY»**

Department of Finance and Economic Analysis

**REPORT  
on the undergraduate practice**

of a student \_\_ course \_\_ group specialty 6-05-0411-02 "Finance and Credit"

\_\_\_\_\_,  
(full name of a student)

undertaking the practice at \_\_\_\_\_  
(name and address of an enterprise)

from «\_\_» \_\_\_\_\_ 20 \_\_ to «\_\_» \_\_\_\_\_ 20 \_\_

Supervisors of the practice:

from the department \_\_\_\_\_  
(academic degree, full name)

from the enterprise \_\_\_\_\_  
(post, full name)

Grodno 202\_

## FINANCING OF THE COMPANY'S BUSINESS ACTIVITIES AND FINANCIAL PLANNING

**Table 1 - Calculation of the company's own working capital**

Indicators	At the beginning of the year, thousand rubles	At the end of the year, thousand rubles	Deviation, thousand rubles.
1. The amount of equity			
2. Long-term obligations			
3. Non-current assets			
4. The amount of own working capital (item 1 + item2 – item3)			

**Table 2 - Assessment of the use of current assets of the enterprise**

№	Indicators	Calculation formula	Characteristic
1.	Net working capital ratio	TA-KO	It shows the excess of current assets over short-term liabilities and means that the company is not only able to repay them, but also has reserves to expand its activities (standard > 0)
2.	The ratio of current and non-current assets	$\frac{(A_1+A_2+A_3)}{A_4}$	Characterizes the structure of the company's assets in terms of two main groups
3.		$\frac{(A_1+A_2+A_3)-KO}{(A_1+A_2+A_3+A_4)}$	
4.	assets	$\frac{B_p}{(A_1+A_2+A_3)}$	Characterizes the efficiency of using investments in
5.	Turnover ratio of current assets, times	$\frac{B_p}{(A_1+A_2+A_3+A_4)}$	Current assets
6.	Asset turnover ratio, times	$\frac{C}{A_3}$	It characterizes the efficiency of an enterprise's use of all its available resources, regardless of the sources of their attraction, and shows how many times a year a complete

Note. Indicator designations:

- the most liquid assets (A1) are cash in the bank and in the cash register of the enterprise, short-term securities;
- quick-sale assets (A2) – accounts receivable, deposits;
- slow-selling assets (A3) - finished goods, work in progress, raw materials and supplies;
- non-current assets (A4) – buildings, equipment, vehicles;
- short-term liabilities, loans, loans (CO) – all types of liabilities due in less than 12 months;
- revenue from sales excluding indirect taxes (Bp);
- cost of products sold (C); current assets (TA).

**Table 3 - Calculation of the turnover period of working capital and its relative release (additional requirements)**

Indicators	Last year	Last year	Deviation
1. The volume of sales of agricultural products (revenue from sales), thousand rubles.			
2. The average actual balance of current assets, thousand rubles.			
3. The duration of one turnover, days (paragraph 2* paragraph 4/paragraph 1)			
4. The duration of the analyzed period, days	365	365	X
5. Relative release of working capital (-) (additional need (+))	X	X	

**Table 4 - Planning the need for own working capital**

Indicators	Indicator level
1. The actual equity in the reporting period, thousand rubles.	
2. Planned growth of the company's net profit, thousand rubles.	
3. Planned amount of equity, thousand rubles (item 1 + item2)	
4. Own working capital actually in the reporting period, thousand rubles.	
5. Actual maneuverability coefficient (Km) (item 4 / item 1)	
6. Planned amount of own working capital, thousand rubles (item5 * item 3)	
7. Possible increase in own working capital, million rubles (p.6 – p.4)	

**Table 5 - Mobilization of internal resources for capital investments**

Indicators	Reporting period	The planning period
1. The actual equity in the reporting period, thousand rubles.		
2. Own working capital, thousand rubles.		
3. Reinvested capital, thousand rubles (p.1 – p.2)		X
4. Volume of capital investments, thousand rubles.		
5. The coefficient of mobilization of internal sources (paragraph 3 / paragraph 4)		X
6. Mobilization of internal sources, thousand rubles (item 5 * item 4 of gr.3)	X	

**Table 6 - Sources of investment cost coverage**

	Indicators	Indicators	Indicators
1	<b>Investment costs</b>		
1.1	Total capital expenditures		
1.2	Construction and installation works		
1.3	Purchase and installation of equipment		
1.4	Formation of the main herd		
1.5.	Laying of perennial plantings		
2	<b>Sources of financing</b>		
2.1	Own funds		
2.2	Borrowed and borrowed funds		
2.3	Loans in foreign currency		
2.4	Loans in national currency		
2.5	Leasing		
2.6	Loans from other organizations		
2.7	Others		
2.8	State participation (budget loan)		
3	<b>Financial costs of the project</b>		
3.1	Loan fees related to the implementation of project investment costs		
3.2	Others		
4	<b>Total investment requirement (item 1 +item3)</b>		

**Table 7 - Financial Plan " " on 20**

No. p / p	Indicators	Reporting period	The planning period
1	Income and receipts, total		
1.1	including:		
1.2	Revenue from the sale of products,		
1.3	Increase in accounts payable		
1.4	Other income from current activities		
1.5	Proceeds from the sale of fixed assets and intangible assets		
1.6	Other income from investment activities		
1.7	Additionally attracted share capital		
1.8	Borrowed and borrowed funds for the project		
1.9	Loans, total		
1.10	loans, including those from the budget		
1.11	Reimbursement of part of the interest on long-term loans from the budget		
1.12	Budget allocations		
1.13	Targeted financing		
2	<b>Other sources (tax benefits)</b>		
2.1	Expenses and deductions,		
2.2	including:		
2.2.1	Expenses for the acquisition of assets		
2.2.2	Taxes and tax payments		
2.2.3	VAT		
2.2.4	Income tax		
2.2.5	Property tax		
2.2.6	Land tax		
2.2.7	Environmental tax		
2.3	Single tax for agricultural producers		
2.4	Other payments to the budget		
2.5	Labor costs		
2.6	The cost of making advances		
2.7	Other expenses related to current activities		
2.8	Capital expenditures including VAT		
2.9	Long-term financial investments		
2.10	Other expenses related to investment activities		
2.11	Repayment of the principal debt on loans total		
2.12	Repayment of interest on loans		

Table 1 - Analysis of the company's asset structure

No. p / p	Asset Items	at the beginning of 20		at the end of the year 20		deviation	
		thousand rubles	%	thousand rubles	%	thousand rubles	%
<b>1</b>	Long-term assets, total						
1.1.	Fixed assets						
1.2.	Intangible assets						
1.3	Long-term financial investments						
1.4	Investments in long-term assets						
<b>2</b>	Short-term assets, total						
2.1	Stocks and costs						
	including:						
2.1.1	raw materials, supplies and other valuables						
2.1.2	animals in cultivation and fattening						
2.1.3	work in progress						
2.1.4	other stocks and costs						
2.2	Finished products and goods						
2.3	Goods shipped, work completed						
2.4	Accounts receivable						
2.5	Cash resources						
2.6	Other current assets						
	<b>Currency (total) of the balance</b>		<b>100</b>		<b>100</b>		<b>x</b>

**Table 2 - Analysis of the company's liability structure**

No. p / p	Articles of liability	at the beginning of 20		at the end of the year 20		deviation	
		thousand rubles	%	thousand rubles	%	thousand rubles	%
<b>1</b>	<b>Sources of own funds</b>						
1.1	Authorized capital						
1.2	Supplementary Fund						
1.3	Retained earnings						
1.4	Uncovered loss						
1.5	Other sources of own funds						
<b>2</b>	<b>Income and expenses</b>						
<b>3</b>	<b>Calculations</b>						
3.1	Short-term loans and borrowings						
3.2	Long-term loans and borrowings						
3.3	Accounts payable						
	including:						
3.3.1	settlements with suppliers and contractors						
3.3.2	settlements on wages						
3.3.3	taxes, social insurance and collateral						
3.3.4	settlements with various debtors and creditors						
3.3.5	settlements with shareholders (founders)						
3.4	Other types of obligations						
	Currency (total) of the balance		<b>100</b>		<b>100</b>		<b>x</b>

**Table 3 - Analysis of financial stability indicators**

Indicators	20__ г.	20__ г.	20__ г.	20__ г.	20__ г.	deviation
Ownership ratio (ratio of equity and debt capital)						
Financial leverage ratio (ratio of borrowed capital to equity)						
Financial independence coefficient						

**Table 4 - Calculation of the company's liquidity indicators**

Indicators	20__ г.	20__ г.	20__ г.	20__ г.	20__ г.	deviation
Current liquidity ratio (the ratio of the amount of current assets to the amount of short-term liabilities)						
Intermediate liquidity ratio						

**Table 5 - Analysis of business activity indicators**

Indicators	20_Г.	20_Г.	20_Г.	20_Г.	20_Г.	deviation
Return on capital (the ratio of the total financial result to the average annual cost of capital (assets))						
Return on equity (ratio of net profit to the average annual cost of equity)						
Turnover ratio of current assets (the ratio of revenue from sales of products to the average annual value of current assets)						
Maneuverability coefficient (the share of own working capital in the total amount of equity)						