

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES OF
UKRAINE**

Department of Finance
Department of Banking and Insurance

APPROVED

by the Dean of the Faculty of Economics
_____ (Dr. Anatolii DIBROVA)
"13"06. 2025p.

APPROVED

at the meeting of the
Department _____
Minutes No. 12 of "11" June 2025
Head of the Department of Finance _____
_____ (Dr. Natalia SHVETZ)

APPROVED

at the meeting of the Department of Banking
and Insurance Department
Minutes No. 10 of May 28, 2025
Head of the Department _____
Victoria KOSTIUK

REVIEWED

Guarantor of the EP "Analytical and accounting and legal
business support"
_____ Anatolii SHYSH

**CURRICULUM OF ACADEMIC DISCIPLINE FINANCE,
MONEY AND CREDIT**

Field of knowledge 07 "Management and administration"

Specialty 071 "Accounting and taxation"

Educational program "Analytical and accounting and legal support of business"

Faculty of Economics

Developed by: Doctor of Economics, Associate Professor of the Department of
Finance Rudevskaya V.I.; Candidate of Economics, Associate Professor of the
Department of Banking and Insurance Avramchuk L.A.

Kyiv - 2025

Description of the discipline Finance

The study of financial relations begins with the teaching of the discipline "Finance", which provides an opportunity to acquire knowledge of the essence of finance, its functions, the composition of the financial system, the financial mechanism, state budget revenues and expenditures, the tax system, the insurance and financial market, international finance. Finance plays a leading role in the development of society, shaping its viability and potential, ensuring the realization of the tasks and goals set for each enterprise and the state as a whole. The basis of studying financial science is mastering its fundamental principles. It determines the place of the discipline "Finance" in the system of economic education. This course is the foundation for bachelors and specialists in highly specialized financial disciplines.

Field of study, specialty, educational program, educational degree		
Educational degree	bachelor's degree	
Specialty	071 "Accounting and taxation"	
Educational program	Analytical and accounting and legal support of business	
Characteristics of the discipline		
Type	compulsory	
Total number of hours	180	
Number of ECTS credits	6	
Number of content modules	3	
Course project (work) (if any)	no	
Form of control	exam	
Indicators of the discipline for full-time and part-time forms of university study		
	University study	
	Full-time	Part-time
Course (year of study)	2	
Semester	3	
Lecture classes	45 hours	hours
Practical, seminar classes	45 hours	hours
Laboratory classes	0 hours	hours
Independent work	90 hours	hours
Number of weekly classroom hours for full-time higher education	6 hous	

1. Aim, competences and expected learning outcomes of the discipline

Objective. The development of Ukraine's economy is accompanied by a set of economic relations, among which financial relations are of great importance. They ensure the circulation of financial flows in all areas of the country's economic system. In today's environment, not only professionals, but also every individual, every citizen, every business owner must be able to efficiently form and effectively use monetary resources, timely and fully fulfill financial obligations, and use public goods created in the process of formation, distribution, redistribution and use of gross domestic product. Finance plays a leading role in the development of society, shaping its viability and potential, ensuring the realization of the tasks and goals set for each person, each enterprise and the state as a whole. The basis of studying financial science is the mastery of its fundamental principles. This is what determines the place of the discipline "Finance" in the system of economic education. This course is the foundation for bachelors and specialists to master highly specialized financial disciplines.

Competences acquired:

Integral competence (IC): the ability to solve complex specialized tasks and practical problems in the field of accounting, auditing, analysis and taxation in the course of professional activity, which involves the application of theories and methods of economic science and is characterized by complexity and uncertainty of conditions.

General competence (GC):

GC08: knowledge and understanding of the subject area and understanding of professional activities

Special (professional) competence (SC):

SC01: ability to study trends in economic development using the tools of macro- and microeconomic analysis, to make generalizations about the assessment of the manifestation of individual phenomena inherent in modern processes in the economy.

Expected learning outcomes (ELO):

PLO 01: know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.

PLO07: know the mechanisms of functioning of the budget and tax systems of Ukraine and take into account their features in order to organize accounting, choose a taxation system and prepare reports at enterprises.

2. Programme and structure of the discipline

Modules and topics	Number of hours													
	full-time							part-time						
	weeks	total	including					total	including					
			l	p	lab	ind	s.st.		l	p	lab	ind	s.st.	
Module 1: FINANCIAL SCIENCE AS A KNOWLEDGE OF THE ESSENCE OF FINANCE														
Topic 1: Introduction to finance	1-2	12	2	4			6							
Topic 2. Genesis and evolution of finance	3-4	12	2	4			6							
Theme 3. Formation and development of financial science	5-6	12	4	2			6							
Theme 4. The financial system	7	12	2	4			6							
Theme 5. Financial policy	8	12	4	2			6							
Total for module 1		60	14	16			30							
Module 2. BUDGET POLICY, FINANCIAL SECURITY AND PUBLIC DEBT														
Topic 6. Financial security	9	12	4	2			6							
Topic 7. Taxes and the tax system	10-11	12	4	2			6							
Topic 8: Public debt	12-13	12	4	2			6							
Theme 9: State budget and budget policy	14	12	2	4			6							
Topic 10. Financial market agents	15	12	2	4			6							
Total for module 2		60	16	14			30							
Module 3: MONEY AND CREDIT														
Topic 11. Necessity, essence and evolution of	1-2-3		4	4			6							

money. Functions of money. Types of money and their value.												
Topic 12. Money circulation: structure and laws of its regulation.	4-5-6	2	2			6						
Topic 13. Money market: features of its functioning and stabilization. Monetary systems, their elements and types.	7-8-9	4	4			6						
Topic 14: Inflation: essence, causes, types, ways to overcome.	10-11-12	2	2			6						
Topic 15: Credit: forms and types.	13-14-15	3	3			6						
Total for module 3	60	15	15			30						
Total hours	180	45	45			90						
Course project (work) from (if available in the curriculum)	-											
Total hours	180	45	45			90						

3. Topics of lectures

№ з/п	Name of the topic	Hours
1	Topic 1: Introduction to finance	2
2	Topic 2. Genesis and evolution of finance	2
3	Theme 3. Formation and development of financial science	4
4	Theme 4. The financial system	2
5	Theme 5. Financial policy	4
6	Theme 6. Financial security	4
7	Topic 7. Taxes and the tax system	4
8	Topic 8: Public debt	4
9	Theme 9: State budget and budget policy	2
10	Topic 10. Financial market agents	2
11	Topic 11. Necessity, essence and evolution of money. Functions of money. Types of money and their value.	4
12	Topic 12. Money turnover: structure and laws of its regulation.	2
13	Topic 13. Money market: features of its functioning and stabilization. Monetary systems, their elements and types.	4
14	Theme 14: Inflation: essence, causes, types, ways to overcome.	2
15	Topic 15: Credit: forms and types.	3
	Total	45

4. Topic of laboratory (practical, seminars) classes

№ з/п	Name of the topic	Hours
1	Topic 1: Introduction to finance	4

2	Topic 2. Genesis and evolution of finance	4
3	Theme 3. Formation and development of financial science	2
4	Theme 4. The financial system	4
5	Theme 5. Financial policy	2
6	Theme 6. Financial security	2
7	Topic 7. Taxes and the tax system	2
8	Topic 8: Public debt	2
9	Topic 9: State budget and budget policy	4
10	Topic 10. Financial market agents	4
11	Topic 11. Necessity, essence and evolution of money. Functions of money. Types of money and their value.	4
12	Topic 12. Money turnover: structure and laws of its regulation.	2
13	Topic 13. Money market: features of its functioning and stabilization. Monetary systems, their elements and types.	4
14	Theme 14: Inflation: essence, causes, types, ways to overcome.	2
15	Topic 15: Credit: forms and types.	3
	Total	45

5. Topics of self-study

№ з/п	Назва теми	Кількість годин
1	Finance as an economic category.	4
2	The role of finance in expanded reproduction.	3
3	The structure of the Tax Service of Ukraine.	4
4	Financial security in Ukraine.	4
5	The historical aspect of understanding the essence of finance.	3
6	Relationships between finance and other economic categories.	4
7	Purpose of finance and its features.	4
8	Functions of finance.	4
9	Historical aspect of financial science development	3
10	The concepts of "finance", "money", "financial resources". Distinctive and common features.	4
11	Financial sciences in Ukraine.	4
12	Management of the financial system of Ukraine.	3
13	The National Bank of Ukraine and its functions.	4
14	The State Treasury and the Accounting Chamber and their functions.	3
15	The Financial Crisis and the Principles of Its Occurrence.	4
16	State credit as a specific element of public finance.	3
17	Tax burden and fair tax policy.	4
18	The financial services market and its characteristics.	3
19	Bonds and treasury bills (government bonds, military bonds).	4
20	Financial instruments of the stock market (savings certificates, promissory notes, privatization securities, investment certificates).	4
21	The need, essence and evolution of money. Functions of money. Types of money and their value.	3
22	Monetary circulation: structure and laws of its regulation.	4
23	Money market: features of its functioning and stabilization. Monetary systems, their elements and types.	3
24	Inflation: essence, causes, types, methods of overcoming.	3
25	Credit: forms and types.	4
	Total	90

6. Methods and means of diagnosing learning outcomes:

- oral or written questioning;
- interview;
- testing;
- defense of practical works, projects;
- abstracts, scientific essays;
- solving discussion issues in small groups.

7. Teaching methods (*select necessary or add*):

- problem-based method;
- practice oriented studying method;
- case method;
- project education method;
- flipped classroom, mixed education method;
- research based method;
- learning discussions and debates method;
- team work, brainstorm method
- gamification studying method (Bloonket).

8. Results assessment.

The student's knowledge is assessed by means of a 100-point scale converted into the national grades according to the "Exam and Credit Regulations at NULES of Ukraine" in force

8.1. Distribution of points by type of educational activity

Educational activity	Results	Assessment
Module 1: FINANCIAL SCIENCE AS A KNOWLEDGE OF THE ESSENCE OF FINANCE		
Practical lesson 1: Introduction to finance.	PLO 01, 07. As a result of the work done, the student will know the economic essence of finance, its functions, its difference from money, the essence of the financial system, its internal and organizational structure. The student will know what the financial policy of the state is, and its components, the role of the financial mechanism in the implementation of the financial policy of the state.	14
Self-study work1.		14
Practical training 2. Genesis and evolution of finance.		14
Self-study work2.		14
Practical training 3. Formation and development of financial science.		14
Self-study work3.		30
Total for module 1		100
Module 2. BUDGET POLICY, FINANCIAL SECURITY AND PUBLIC DEBT		
Practical session 6. Financial security. Self-study work6.	PLO 01, 07. As a result of the work done, the student should be able to compose methods, levers and tools to create an effective financial mechanism, analyze the state budget and its impact on the development of society and business in the country. The student will know the main components of the tax system, be able to apply tax rates and make tax calculations. The student will have the tools of financial market agents.	14
Practical session 7. Taxes and the tax system. Self-study work7.		14
Practical session 8. Public debt. Self-study work8.		14
Practical session 9. State budget and budget policy.		14

Self-study work9.		
Practical lesson 10. Financial market agents. Self-study work10.		14
Module control robot 2.		30
Total for module 2		100
Module 3: <i>MONEY AND CREDIT</i>		
Practical session 11. Necessity, essence and evolution of money. Functions of money. Types of money and their value. Self-study work11.	<i>PLO 01, 07.</i> Discussion of lecture material, problematic issues of financial science, thematic films, writing essays, performing Self-study work(including in elearn), answering tests, solving problems. As a result of this work, the student will know the essence of money, the process of its emergence, the concept of origin, the functions of money, types of money, the essence and structure of money circulation, distinguish between its macro- and microeconomic aspects, understand the model of aggregate money circulation, the mechanism of control over the money supply in the country, know the law of money circulation Will be able to calculate the structure of the money supply, the speed of money circulation, monetary aggregates, understand the methods of money stabilization, the essence of the money market and the features of its functioning The student should understand what determines the change in the exchange rate, be able to calculate the level of inflation in the country, and know how to overcome it. Must know the principles of bank lending. Be able to calculate loan repayments and income from deposits.	14
Practical lesson 12. Money turnover: structure and laws of its regulation. Self-study work12.		14
Practical session 13. Money market: features of its functioning and stabilization. Monetary systems, their elements and types. Self-study work13.		14
Practical session 14. Inflation: essence, causes, types, ways to overcome it. Self-study work14.		14
Workshop 15. Credit: forms and types. Self-study work15.		14
Module control work 3.		30
Total for module 3		100
Academic work	$(M1 + M2+M3)/3*0,7 \leq 70$	
Exam / test	30	
Total for the course	$(\text{Class work} + \text{exam}) \leq 100$	
Course project / work (if any)		100

8.1. Scale for assessing student's knowledge

Student's rating, points	National grading (exam/credits)
90-100	excellent
74-89	good
60-73	satisfactory
0-59	unsatisfactory

8.2. Assessment policy

<i>Deadlines and exam retaking rules</i>	works that are submitted late without valid reasons will be assessed with a lower grade. Module tests may be retaken with the permission of the lecturer if there are valid reasons (e.g. a sick leave).
<i>Academic integrity rules</i>	cheating during tests and exams is prohibited (including using mobile devices). Term papers and essays must have correct references to the literature used
<i>Attendance rules</i>	attendance is compulsory. For good reasons (e.g. illness, international internship), training can take place individually (online by the faculty dean's consent)

9. Teaching and learning aids:

1. e-learning course of the discipline (<https://elearn.nubip.edu.ua/course/view.php?id=4325> <https://elearn.nubip.edu.ua/course/view.php?id=4377>);
2. Конспекти лекцій та їх презентації (в електронному вигляді); <https://elearn.nubip.edu.ua/course/view.php?id=4325>;
3. <https://elearn.nubip.edu.ua/course/view.php?id=4377>
4. Study guide for the discipline "Money and Credit" for students of the Bachelor's degree program in 072 "Finance, Banking and Insurance", 071 "Accounting and Taxation", 051 "Economics". Kyiv: CP Print, 2019. 440 c.
5. Study guide (revised and supplemented edition) for students of the Bachelor's degree program in specialties: 072 "Finance, Banking and Insurance", 071 "Accounting and Taxation", 051 "Economics". Kyiv: CP Print, 2020. 440 c.
6. Course of lectures in the discipline "Money and Credit" for the Bachelor's degree program in 072 "Finance, Banking and Insurance", 051 "Economics". Kyiv: CP Print, 2020. 200 c.
7. Rudevskya V.I., Shevchenko N.Y. Methodical instructions for the study of the discipline "Finance" for applicants for the first (bachelor's) level of higher education in the OPP "Analytical, accounting and legal support of business" in the specialty 071 "Accounting and taxation". Kyiv: NULES Publishing Center of Ukraine, 2024. 3.6 printed pages.
8. Khudolii L.M. Theory of Finance. Kyiv: European University Publishing House, 2003. 252 c.
9. Money and credit: textbook / O. Dziublyuk, B. Adamik, G. Balyant [and others]; edited by O. Dziublyuk. Ternopil: TNEU, 2018. 892 c.
10. Study guide: Lecture notes on the discipline "Money and Credit": a textbook for students of specialty 051 "Economics" of all specializations / Igor Sikorsky Kyiv Polytechnic Institute ; compiled by M.M. Duchenko, Y.O. Yereshko, O.A. Shevchuk. Electronic text data (1 file: 1.43 MB). Kyiv : Igor Sikorsky Kyiv Polytechnic Institute, 2018. 108 c.
11. Money and credit: a textbook / V.Y. Svitlychna ; Kharkiv National University of Municipal Economy named after O.M. Beketov. Kharkiv: KhNUMH named after A.N. Beketov, 2020. 191 c.
12. Ivanchuk N. V. Money and credit: a textbook. Ostroh: Publishing House of the National University of Ostroh Academy, 2021. 332 c. DOI 10.25264/28.01.2021
15. Money and credit: a textbook / Stetsenko S.P., Titok V.V., Lysytsia N.V. [et al. Kyiv: KNUBA, 2024. 227 c.

10. Recommended sources of information

1. Rudevskya, V., Shvets, N. and O. Storozhenko (2021). "Theoretical approaches to the classification and systematization of banks by business models". Financial and Credit Activity Problems of Theory and Practice, No. 2(37). pp. 24-36. <https://doi.org/10.18371/fcaptp.v2i37.229930>
2. Rudevskya V.I. and others. The influence of the liquidity of the banking system on the volume of lending and investment in government securities during the war. Financial and credit activity: problems of theory and practice, 2024. №1(54). P. 37-50.
3. Rudevskya V. I. Evolution of theories of economic growth and factors of its estimation. Problems and prospects of economics and management, No. 2 (22). 2021. P. 18-30.
4. Rudevskya V.I. and others. Financial stability and innovation: interconnection and development prospects. Economics and the Law of the Future, 2024. №4 (2). P. 214-228.

5. Rudevskа V., Shvets N., Tanase V. Civilization development as a prerequisite for progress in achieving sustainable development goals. *Socio-Economic Relations in Digital Society*, 2021. №1(51). P. 86-96.
6. Rudevskа, V. I., Romanishyn, V. O., & Dragan, O. O. (2024). The role of data mining in improving the accuracy of financial forecasting. *Topical issues of economic sciences*, (6). <https://doi.org/10.5281/zenodo.14315385>
7. Rudevskа, V. I., and Slutskiy, B. O. (2025) The impact of monetary policy on consumer inflation: an analysis of the Ukrainian experience in the conditions of war. *Business Inform.* 2025. №1. С. 276-285. <https://doi.org/10.32983/2222-4459-2025-1-276-285>
8. Rudevskа V.I. (2025) Financial resources of the enterprise in the process of identifying the risks of martial law. *Innovative solutions in modern science*. Vol. 2, No. 66, pp. 5-28. DOI: [https://doi.org/10.26886/ISMS.2414-634X.2\(66\)2025](https://doi.org/10.26886/ISMS.2414-634X.2(66)2025)
9. Rudevskа, V. I., Yevdoshchak, V. I., & Olefirenko, T. V. (2025). The role of digital technologies in modernizing the banking sector and strengthening economic stability of Ukraine. *Economic achievements: prospects and innovations*, (17). <https://doi.org/10.5281/zenodo.15316148>Ткачук, І. Я. і Н.Р. Швець. (2020). «Роль фізичних осіб у формування надходжень неурядових організацій України». *Financial and Credit Activity Problems of Theory and Practice*. № 3(34). pp. 167–175. <https://doi.org/10.18371/fcaptp.v3i34.215470>
10. Shvets, N., and V. Rudevskа. (2023). «Theoretical foundations and practice of the actions of governments and central banks in the conditions of war: historical excursion and Ukrainian experience». *Technology Audit and Production Reserves*. №2(4(70)), pp. 24–31. <https://doi.org/10.15587/2706-5448.2023.278349>
11. Avramchuk, L. (2022). Current trends in the banking credit market of Ukraine. *The Journal of National Institute of Statistics "Revista Romana de Statistica Supliment"*. Romanian Statistical Review-Supliment, 10, 80-86. URL :<https://www.revistadestatistica.ro/supliment>
12. Avramchuk L. (2022). Mortgage lending on the financial market of Ukraine. In *International Scientific-Practical Conference "Economic growth in the conditions of globalization" XVIth edition*. Chisinau, Republic of Moldova: Institute National Economic Research. (pp. 381-389). DOI: doi: <https://10.36004/nier.cecg.II.2022.16>
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14. Shmatkovskа, T., Talakh, V., Talakh, T., Avramchuk, L., Agres, O., Kolodiy, A., Kolodii, I., Sadovskа, I. (2024). Analysis of the dynamics of employment and economic activity of the rural population of Ukraine: a case study of Ukraine. *Scientific Papers Series "Management, Economic Engineering In Agriculture And Rural Development"*, vol. 24(3), 803-807
15. Офіційний сайт Державної служби статистики України. URL: <http://www.ukrstat.gov.ua/>
16. Офіційний сайт Міністерства фінансів України. URL: <http://www.minfin.gov.ua>.
17. Офіційний сайт Національного банку України. URL: <http://www.bank.gov.ua>
18. Офіційний сайт Національної бібліотеки України імені В.І. Вернадського URL: <http://www.nbuv.gov.ua>
19. Офіційний сайт Рахункової палати України. URL: <http://www.ac-rada.gov.ua>
20. Офіційний сайт Верховної Ради України. Закон України «Про банки і банківську діяльність» <https://zakon.rada.gov.ua/laws/show/2121-14#Text>