

ACCOUNTING

Department of Accounting and Taxation

Faculty of Economics

Lecturer	Olena KOLESNIKOVA
Term	2, semester 4
Major	Bachelor
ECTS credits	4
Control	Exam
Class-room hours	60 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

The purpose of this course "Accounting" is forming of the system of theoretical knowledge and practical skills from the accounting of financially economic operations of all industries of economy. Course objectives is: - study of methods and rational organization of accounting in enterprises on the basis of progressive forms use and standards; - acquisition of skills of processing and use of accounting information in management. Acquisition of Integral and general competencies: the ability to solve complex specialized tasks and practical problems in the economic sphere, which are characterized by the complexity and uncertainty of the conditions applied to the theory and methods of economic science; the ability to abstract thinking, analysis and synthesis; ability to apply knowledge in practical situations; skills in using information and communication technologies; the ability to search, process and analyze information from various sources; the ability to make informed decisions.

Lectures:

- 1 General description and functions of economic accounting.
- 2 Object and method of accounting.
- 3 Accounts of accounting and double record.
- 4 Accounting balance sheet.
- 5 Documenting and Inventorying as elements of accounting method.
- 6 Estimation and Costing.
- 7 Registers and Forms of accounting.
- 8 Cash accounting and Accounting of financial investments.
- 9 Accounting of current assets.
- 10 Accounting of non-current assets.
- 11 Accounting of long-term and current liabilities.
- 12 Labor Accounting and its taxation
- 13 Accounting of Equity and providing of next charges and payments.
- 14 Accounting of cost, incomes, and financial results.
- 15 Financial reporting: an order of drafting and presentation.

Practical classes:

- 1 General description and functions of economic accounting.
- 2 Object and method of accounting.
- 3 Accounts of accounting and double record.
- 4 Accounting balance sheet.
- 5 Documenting and Inventorying as elements of accounting method.
- 6 Estimation and Costing.
- 7 Registers and Forms of accounting.
- 8 Cash accounting and Accounting of financial investments.
- 9 Accounting of current assets.
- 10 Accounting of non-current assets.
- 11 Accounting of long-term and current liabilities.
- 12 Labor Accounting and its taxation.
- 13 Accounting of Equity and providing of next charges and payments.
- 14 Accounting of cost, incomes, and financial results.
- 15 Financial reporting: an order of drafting and presentation.

ACCOUNTING IN APPLIED SOFTWARE SOLUTIONS

Department of Accounting and Taxation

Faculty of Economics

Lecturer	Volodymyr Lytvynenko
Term	3, semester 5
Major	Bachelor
ECTS credits	5
Control	Exam
Class-room hours	45 hours (of them: laboratory classes – 45 hours)

Subject overview

Accounting in applied software solutions encompasses creating, representing, transferring, and storing financial information in an electronic format. With digital accounting, financial data is no longer stored on paper. Yet, that does not mean the accountant's role is no longer needed. Rather, Accounting in applied software solutions empowers accountants to use software and make the accounting cycle more efficient and error-free. Accounting in applied software solutions is a practical course that will give real skills in working with modern software.

During the course, students will:

- install and configure accounting software;
- create accounting documents in the software;
- Keep records of assets, equity and liabilities in software: accounting of inventory, goods, cash, buildings, equipment, wages, accounts payable, etc;
- keep records of sales of goods and payments from customers;
- create financial statements in the software;
- analyse the main financial indicators of business activity.

Laboratory classes:

1. Basic information about the computer accounting program.
2. Program Modes and Settings.
3. Preparation for work. Registration of a new company.
4. Directories and registers in the program.
5. Working with directories: creating and moving elements and groups.
6. Working with directories: creating, editing, and deleting elements.
7. Introduction of initial balances on fixed assets.
8. Introduction of initial balances for goods and materials.
9. Making initial payroll balances.
10. Making initial balances on settlements with counterparties.
11. Accounting for payroll and accruals.
12. Accounting for cash transactions.

13. Accounting for settlements with accountable persons.
14. Accounting for transactions on bank accounts.
15. Accounting for the purchase and sale of currency.
16. Accounting for the purchase of goods and materials.
17. Additional costs for the purchase of goods and materials. Purchase of equipment.
18. Production accounting.
19. Accounting for product sales. Manual operations.
20. Accounting for fixed assets.
21. Closing the period. Determination of financial results. Enterprise reporting in the program.

BANKING SYSTEM

Department of Banking and Insurance

Faculty of Economics

Lecturer	PhD, Ass. Prof. Olha FAICHUK
Term	3
Major	Bachelor degree
ECTS credits	
Control	Exam
Class-room hours	150 hours (of them: lectures –30 hours, practical or laboratory classes –30 hours)

Subject overview

The financial market performs extremely important functions in a market economy. It acts as a supporting structure, primarily for the finances of economic entities, which are the basic sphere of the financial system. The purpose of the financial market is to provide enterprises with appropriate conditions for attracting the necessary funds and selling temporarily free resources. The stock market of securities is a special form of trading in financial resources, which is mediated by the issue and circulation of securities. Purpose consists in expanding the knowledge and deepening the skills of students regarding the organization of operations on the financial market, the mechanism of conducting them and the peculiarities of the development of global stock systems, the policy of forming portfolio investments.

Lectures:

1. Financial market: essence, functions and role in the economy.
2. Regulation of the financial market.
3. Financial intermediaries.
4. The securities market as a component of the capital market.
5. Options and forward – futures contracts.
6. Swaps, depositary receipts.
7. Money market and market of bank loans.
8. Operations on the foreign exchange market.
9. Interest rates and the time value of money.
10. Stock Exchange. Stock indices.

Classes:
(practical, laboratory classes)

1. Financial market: essence, functions and role in the economy.
2. Regulation of the financial market.
3. Financial intermediaries.
4. The securities market as a component of the capital market.
5. Options and forward – futures contracts.
6. Swaps, depositary receipts.
7. Money market and market of bank loans.
8. Operations on the foreign exchange market.
9. Interest rates and the time value of money.
10. Stock Exchange. Stock indices.

ECONOMETRICS

Department of Statistics and Economic Analysis

Faculty of Economics

Lecturer	Oksana Makarchuk Associate Professor, Ph.D. of Economics, Department of Statistics and Economic Analysis
Term	Year of study 2, Semester 4
Major	Bachelor degree
ECTS credits	4
Control	Exam
Class-room hours	60 hours (of them: lectures – 30 hours, practical or laboratory classes –30 hours)

Subject overview

Econometric models and methods are applied in the daily practice of virtually all disciplines in business and economics like finance, marketing, microeconomics, and macroeconomics. Decision making in business and economics is often supported by the use of quantitative information. Econometrics is concerned with summarizing relevant data information by means of a model. Such econometric models help to understand the relation between economic and business variables and to analyse the possible effects of decisions.

Econometrics is an interdisciplinary discipline. This discipline uses insights from economics and business in selecting the relevant variables and models, it uses computer science methods to collect the data and to solve econometric models, and it uses statistics and mathematics to develop econometric methods that are appropriate for the data and the problem.

Applied practical skills will be developed during the study of the discipline with the use of information technology tools (MS Excel, SPSS, Gretl etc.), acquiring the skills of the use econometric research methods.

Lectures:

1. Subject, methods and objectives of discipline.
2. Methods of the general linear model.
3. Multicollinearity and its impact on the estimation of the model parameters.
4. Generalized least squares.
5. Econometric model of the dynamics.
6. Empirical methods of quantitative analysis based on statistical equations.
7. Autocorrelation and its impact on the estimation of the model parameters.
8. Methods of instrumental variables.
9. Distributed lag models.
10. Econometric models on the basis of system structural equations.
11. Econometric modeling based on nonlinear regression.

Classes:
(practical, laboratory classes)

1. Subject, methods and objectives of discipline.
2. Methods of the general linear model.
3. Multicollinearity and its impact on the estimation of the model parameters.
4. Generalized least squares.
5. Econometric model of the dynamics.
6. Empirical methods of quantitative analysis based on statistical equations.
7. Autocorrelation and its impact on the estimation of the model parameters.
8. Methods of instrumental variables.
9. Distributed lag models.
10. Econometric models on the basis of system structural equations.
11. Econometric modeling based on nonlinear regression.

ECONOMIC-MATHEMATICAL METHODS AND MODELS

Department of Economic Cybernetics

Faculty of Information Technologies

Specialty 072 Finance, Banking, Insurance and the Stock Market

Lecturer	Liudmyla Galaieva, Associate Professor, Ph.D. in Economics, Department of Economic Cybernetics
Term	Academic year – 3; semester – 6
Major	Bachelor degree
ECTS credits	4
Control	Exam
Class-room hours	45 hours (of them: lectures – 15 hours, practical classes – 30 hours)

Subject overview

Educational discipline “Economic-Mathematical Methods and Models” belongs to the cycle of disciplines that form the profile of a future specialist, equip them with basic knowledge of the theory and practice of applying economic-mathematical methods and models, since economic systems cannot be effectively studied without using modern theoretical methods and practical experiment.

The purpose of studying this course is to form modern thinking in future specialists and provide them with a system of fundamental theoretical knowledge on modeling and application of economic and mathematical methods and models; applied practical skills in using information technology tools (in particular, MS Excel, etc.); acquiring the skills of research and analysis of economic processes and phenomena for making effective management decisions.

The task of studying the discipline is the theoretical and practical training of students regarding the methodology and methods of researching economic processes and phenomena using the tools of economic and mathematical modeling.

Lectures:

1. Bases of Economic Mathematical Modeling. The main concepts of Optimization Models and Methods.
2. Linear Programming. Methods for solving Linear Programming Problems.
3. Special Methods and Models.
4. Nonlinear Programming Problems.
5. The System of Models in Agriculture.
6. Some sections of modeling (Financial, Risk etc.)

Practical classes:

1. Formalization of Optimization Models and Methods. Solver Package in MS Excel.
2. Graf and Simplex Methods. Dual Problem. Sensitivity analysis.
3. Transportation Problem, Integer Problems, Simulation Modeling.
4. Nonlinear Programming Problems (methods and models).
5. The System of Models in Agriculture.
6. Financial Models.
7. Risk Models.

ECONOMICS: MACROECONOMICS

Department of Economic Theory

Faculty of Economics

Specialty 072 Finance, Banking, Insurance and the Stock Market
(Finance and Credit OPP, Corporate Finance OPP)

<i>Lecturer</i>	<i>Doctor of economics</i> Talavyria Mykola
<i>Term</i>	III semester
<i>Major</i>	Bachelor degree
<i>ECTS credits</i>	2,5
<i>Control</i>	Exam test
<i>Class-room hours</i>	60 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

Macroeconomics – that is a familiar title for an intermediate macro textbook. Although the title of the book is familiar, its philosophy is not. The title is simple, straightforward, and to the point. It reflects the philosophy of the text, which is to make the study of the macro economy no more complex than it has to be.

Macroeconomics is designed for undergraduate or MBA macro classes that are heavily populated with economics majors. It covers all the traditional theoretical and factual material that is standard in macro courses, but presents that material in a fresh manner. Some economists try to explain the complex macro economy with equally complex models, but in the end, it is doubtful that they have made the economy easier for students to understand. This macroeconomics reflects my belief that the macro economy can be analyzed, explained, and understood to a strikingly high degree of sophistication in terms of a small number of indisputable relationships that are relatively easy to grasp and retain. Thus, by design, Macroeconomics does not include the level of rigor, abstraction, and factual content that can be found in most intermediate macro texts, but which is unnecessary for students in most undergraduate and MBA classes.

Most students in an intermediate macro course will go on to be active participants in the business and financial sectors. These students need a clear and uncluttered picture of the macro economy that they can apply to their future economic dealings. As business decision makers and personal financial investors, they will need to understand the macro economy and, more importantly, to anticipate the impact changes in the macro economy will have on the state of the economy and on their business and financial affairs.

Lectures:

1. The subject and method of macroeconomics.
2. Macroeconomics: Measures of economic activity.
3. Fundamental aggregate demand and supply theory.
4. An income-expenditure model of the product market.
5. Money, the money market, and interest rates.
6. Dual equilibrium – the IS-LM model.
7. Macro general equilibrium.
8. Fiscal policy and the budget.
9. The banking system and the federal.
10. More on monetary and fiscal policies.
11. Theories of consumption demand.
12. International exchange and general equilibrium.
13. International exchange and general equilibrium.
14. Economic growth and productivity.
15. Inflation and unemployment.
16. Issues in macro policy.

Practical classes:

1. The subject and method of macroeconomics.
2. Macroeconomics: Measures of economic activity.
3. Fundamental aggregate demand and supply theory.
4. An income-expenditure model of the product market.
5. Money, the money market, and interest rates.
6. Dual equilibrium – the IS-LM model.
7. Macro general equilibrium.
8. Fiscal policy and the budget.
9. The banking system and the federal.
10. More on monetary and fiscal policies.
11. Theories of consumption demand.
12. International exchange and general equilibrium.
13. International exchange and general equilibrium.
14. Economic growth and productivity.
15. Inflation and unemployment.
16. Issues in macro policy.

ECONOMICS: MICROECONOMICS

Department of Economic Theory

Faculty of Agrarian Management

Specialty 072 Finance, banking, insurance and the stock market
(Finance and Credit OPP, Corporate Finance OPP)

<i>Lecturer</i>	PhD Vlasenko Yurii
<i>Term</i>	III semester
<i>Major</i>	Bachelor degree
<i>ECTS credits</i>	3
<i>Control</i>	Exam test
<i>Class-room hours</i>	60 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

Microeconomics is the social science that studies the implications of incentives and decisions, specifically how those affect the utilization and distribution of resources on an individual level. Microeconomics shows how and why different goods have different values, how individuals and businesses conduct and benefit from efficient production and exchange, and how individuals best coordinate and cooperate with one another. Generally speaking, microeconomics provides a more detailed understanding of individuals, firms, and markets

Course Objective: Microeconomics is the first subject of the training cycle in Economic Theory. Its importance and, at the same time, complexity arises from the fact that it is the first time the student becomes familiar with current economic models. Over the course the student will learn to formalize economic phenomena and gain an understanding of their workings. The course covers the basic economic models of consumer theory, production theory, and partial equilibrium. To provide a thorough introduction to economic theory. Starting from the basic ideas of tradeoffs, opportunity cost, and the benefits of trade, we will study how the market forces of supply and demand cause prices to be what they are. We will see the sense in which market economies are efficient, and the way governments can make our economy less or more efficient. We will delve behind the supply curve to see how firms choose their production levels to maximize profits, culminating in the model of perfect competition. Time permitting, we will look at market failures such as imperfect competition (monopoly and oligopoly) and externalities.

Lectures:

1. The subject and method of microeconomics.
2. Demand, supply and their interaction.
3. Elasticity of demand and supply.
4. The theory of consumer behaviour.
5. The market and individual demand.
6. The theory of the firm: production.
7. The theory of the firm: cost of production.
8. The market of perfect competitiveness.
9. Monopoly.
10. The market of monopolistic competitiveness.
11. Oligopoly.
12. The markets for the factors of production.
13. Labor market.
14. Capital market.
15. Externalities and Public Goods.

Practical classes:

1. The subject and method of microeconomics.
2. Demand, supply and their interaction.
3. Elasticity of demand and supply.
4. The theory of consumer behaviour.
5. The market and individual demand.
6. The theory of the firm: production.
7. The theory of the firm: cost of production.
8. The market of perfect competitiveness.
9. Monopoly.
10. The market of monopolistic competitiveness.
11. Oligopoly.
12. The markets for the factors of production.
13. Labor market.
14. Capital market.
15. Externalities and Public Goods.

ECONOMICS OF THE ENTERPRISE

Department of Economics

Faculty of Economics

<i>Lecturer</i>	Anna YAKYMOVSKA
<i>Term</i>	
<i>Major</i>	Bachelor degree
<i>ECTS credits</i>	4
<i>Control</i>	Exam
<i>Class-room hours</i>	60 hours (of them: lectures – 30 hours, practical or laboratory classes – 30 hours)

Subject overview

The course discusses the general characteristics of the enterprise as a subject management, the principles of the formation and use of all types of resources, considerable attention is paid to innovative processes, technical and technological base, forecasting and planning and formation of financial and economic results activities of the enterprise.

Lectures:

1. Enterprise in the market economy.
2. Planning of the enterprise.
3. Production capacity of the enterprise.
4. Personnel of the enterprise.
5. Property resources (assets) of the enterprise.
6. Financial resources of the enterprise.
7. Investment resources.
8. Innovative activity.
9. Costs of the enterprise and product value.
10. Pricing of products.
11. Financial and economic results of the enterprise.
12. Economic efficiency of the enterprise.
13. Financial and property condition of the enterprise and methods of its evaluation.
14. Competitiveness of products and enterprise.
15. Economic security of the enterprise.

Classes:
(practical, laboratory classes)

1. Enterprise in the market economy.
2. Planning of the enterprise.
3. Production capacity of the enterprise.
4. Personnel of the enterprise.
5. Property resources (assets) of the enterprise.
6. Financial resources of the enterprise.
7. Investment resources.
8. Innovative activity.
9. Costs of the enterprise and product value.
10. Pricing of products.
11. Financial and economic results of the enterprise.
12. Economic efficiency of the enterprise.
13. Financial and property condition of the enterprise and methods of its evaluation.
14. Competitiveness of products and enterprise.
15. Economic security of the enterprise.

ENTREPRENEURIAL RISKS

ORGANIZATION AND PLANNING OF PRODUCTION ACTIVITY

Faculty of Economics

Lecturer	Vitalii Radko
Term	6
Major	Bachelor degree
ECTS credits	5
Control	Exam
Class-room hours	45 hours (of them: lectures – 15 hours, practical classes – 30 hours)

Subject overview

The main goal of the “Organization and Planning of Production Activity” study discipline is to train qualified specialists who have the skills to organize and plan production activities of enterprises of various forms of ownership and management. The subject of study of the educational discipline is the organization and effective functioning of business formations.

Students should obtain such main competencies in a result of studying a discipline: the ability to solve complex specialized tasks and practical problems in the field of finance, banking and insurance in the course of professional activity or in the learning process, which involves the application of certain methods and provisions of financial science and is characterized by the uncertainty of conditions and the need to take into account the complex requirements for professional and educational activities.

Lectures and Practical Classes:

1. Theoretical elements of production organization.
2. System of economy.
3. Forms of enterprises and their associations.
4. Organization of production process at enterprise.
5. Organization of land use.
6. Organization of the use of means of production.
7. Social forms of organization of production.
8. Organization of crop and forage production.
9. Organization of cattle-breeding.
10. Organization of pig-breeding.
11. Organization of poultry farming.
12. Organization of auxiliary and service industries.

FINANCE (THEORY OF FINANCE)

Finance department

Faculty of Economics

Lecturer	Dr. Oleksandr Labenko
Term	
Major -Finance and credit	Bachelor degree
ECTS credits	5
Control	Exam
Class-room hours	150 hours (includes: lectures – 30 hours, practical or laboratory classes – 30 hours)

Subject overview

This course unravels the complexities of finance, tracing its evolution, principles, and impact. Beginning with the essence of financial science, students will explore the development of financial systems, the role of financial law and policy, and the critical importance of financial safety. Key topics include public finance, taxation, government credit, national debt, and the dynamics of budget deficits. Through this journey, participants will gain insights into the financial framework that underpins economies worldwide, equipping them with the knowledge to navigate and contribute to the financial sector effectively.

Lectures:

1. Financial science as cognition of essence of finance.
2. Genesis and evolution of finance.
3. Development of financial science.
4. Financial system.
5. Financial law and financial policy.
6. Financial safety.
7. Public finance. Taxes and tax system.
8. Government credit and national debt.
9. Budget and budgetary system.
10. Budget deficit.

Classes:
(practical, laboratory classes)

1. Financial science as cognition of essence of finance.
2. Genesis and evolution of finance.
3. Development of financial science.
4. Financial system.
5. Financial law and financial policy.
6. Financial safety.
7. Public finance. Taxes and tax system.
8. Government credit and national debt.
9. Budget and budgetary system.
10. Budget deficit.

FINANCES OF ENTERPRISES

Finance Department

Faculty of Economics

Lecturer	Dr Olena LEMISHKO
Term	5
Major	Bachelor degree
ECTS credits	5
Control	Exam
Class-room hours	150 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

The purpose of the educational discipline "Finance of enterprises": acquiring and consolidating practical skills in relation to formation and use of financial resources in the process of financial and economic activity enterprises, to teach future specialists to skillfully navigate and accept appropriate management skills decisions regarding the financing of business entities within the framework defined by the norms in Ukraine financial legislation.

Competencies of OP:

integral competence (IC): The ability to solve complex specialized tasks and practical ones problems in the field of finance, banking and insurance in the course of professional activities or in the process training, which involves the application of certain methods and provisions of financial science and is characterized the uncertainty of the conditions and the need to take into account the complex of requirements for the implementation of professional and educational activity

Lectures:

1. Foundations of finance enterprises.
2. Pecuniary turnover and spheres application cash and non-cash calculations on the enterprise.
3. Change cost payments in temporary interval.
4. Money streams, income and costs enterprises.
5. Formation and distribution profit.
6. Taxation enterprises.
7. Financial aspects formation and movement turnover assets.
8. Lending business activity agro-industrial enterprises.
9. Financial software playback basic means.
10. Financial planning on the enterprise.
11. Comprehensive rating financial state enterprises.
12. Financial sanitation and bankruptcy enterprises.

Practical classes:

1. Foundations of finance enterprises.
2. Pecuniary turnover and spheres application cash and non-cash calculations on the enterprise.
3. Change cost payments in temporary interval.
4. Money streams, income and costs enterprises.
5. Formation and distribution profit.
6. Taxation enterprises.
7. Financial aspects formation and movement turnover assets.
8. Lending business activity agro-industrial enterprises.
9. Financial software playback basic means.
10. Financial planning on the enterprise.
11. Comprehensive rating financial state enterprises.
12. Financial sanitation and bankruptcy enterprises.

FINANCIAL AND CREDIT SYSTEMS OF FOREIGN COUNTRIES

Department of Banking and Insurance

Faculty of Economics

Lecturer	PhD, Ass. Prof. Olha FAICHUK
Term	4
Major	Bachelor degree
ECTS credits	
Control	Exam
Class-room hours	180 hours (of them: lectures – 26 hours, practical or laboratory classes – 13 hours)

Subject overview

One of the signs of social development in the modern world, observed throughout recent human history, is the strengthening of the role of finance. The growth of the economies of individual countries increasingly depends on the success of solving the problems of financial support and the organization of financial and credit relations, which is directly related to the functioning of financial and credit systems. The purpose of the discipline is to expand the knowledge and deepen the skills of students regarding the organizational structure and mechanisms for regulating financial and credit relations in the leading financially developed countries of the world. The discipline contains the necessary amount of theoretical material, which includes scientific developments of domestic and foreign scientists; structural understanding of patterns in the field of financial relations of developed countries. The general categorical apparatus of the financial and credit system is considered, taking into account the existing differences in the views of the main financial schools and makes it possible to form a broad and correct idea of students about the relationship of the discipline "Financial and credit systems of foreign countries" with other professional disciplines.

Lectures:

1. Economic essence, composition and functions of the financial and credit system.
2. Typology of financial and credit systems.
3. Methodical approaches for evaluating the effectiveness of the financial and credit system.
4. Financial and Credit System of the USA.
5. Financial and Credit System of Great Britain.
6. Financial and Credit System of Japan.
7. Financial and Credit System of Germany.
8. Financial and Credit System of France.

Classes:
(practical, laboratory classes)

1. Economic essence, composition and functions of the financial and credit system.
2. Typology of financial and credit systems.
3. Methodical approaches for evaluating the effectiveness of the financial and credit system.
4. Financial and Credit System of the USA.
5. Financial and Credit System of Great Britain.
6. Financial and Credit System of Japan.
7. Financial and Credit System of Germany.
8. Financial and Credit System of France.

FINANCIAL ACTIVITY OF ECONOMIC ENTITIES

Finance Department

Faculty of Economics

Lecturer	Dr Zoya TITENKO
Term	7
Major	Bachelor degree
ECTS credits	5
Control	Exam
Class-room hours	150 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

The course examines the theoretical foundations and practical problems of the financial activities of enterprises private, collective, communal, state property and with foreign investments of various kinds forms of business organization.

The course will help to understand the mechanism of organization and functioning financial relations of enterprises and inter-branch financial relations; financial techniques calculations; standard financial documentation; techniques and methods of compiling the financial part business - plan; financing and crediting of business activities and capital investments; composition and content of financial statements of enterprises capital, financing from internal and external sources, reorganization, financial controlling, foreign economic activity and financial planning.

Lectures:

1. Basics of financial activities of subjects management.
2. Features financing enterprises of various forms business organization.
3. Formation of own capital of enterprises.
4. Internal sources financing enterprises.
5. Dividend policy enterprises.
6. Financing enterprises at the expense of loan capital.
7. Financial aspects reorganization enterprises.
8. Financial investments enterprises.
9. Cost estimate enterprises.
10. Financial activity enterprises in the field foreign economic relations.
11. Financial controlling.
12. Budgeting on the enterprise.

Classes:
(practical, laboratory classes)

1. Basics of financial activities of subjects management.
2. Features financing enterprises of various forms business organization.
3. Formation of own capital of enterprises.
4. Internal sources financing enterprises.
5. Dividend policy enterprises.
6. Financing enterprises at the expense of loan capital.
7. Financial aspects reorganization enterprises.
8. Financial investments enterprises.
9. Cost estimate enterprises.
10. Financial activity enterprises in the field foreign economic relations.
11. Financial controlling.
12. Budgeting on the enterprise.

FINANCIAL CONTROLLING

Finance Department

Faculty of Economics

Lecturer	PhD Maksym KLYMENKO
Term	8
Major	Bachelor degree
ECTS credits	3
Control	Exam
Class-room hours	90 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

The goal of studying the discipline is the formation of students' theoretical knowledge and practical skills financial controlling.

Tasks of the discipline: studying the essence, goals and principles of financial controlling, organization financial controlling, mastering the implementation of operational and strategic controlling tools, setting up systems of cost management and value-oriented management, as well as modern ones methods of performance evaluation and financial diagnosis of companies.

Subject of the discipline: methodological provisions, theoretical-methodological principles and tools implementation of financial controlling.

Lectures:

1. Controlling: an enterprise management tool.
2. Characteristics of controlling objects.
3. Financial controlling: essence, types, principles, functions.
4. Budgeting as a tool of operational financial controlling.
5. Financial forecasting and planning at the enterprise.
6. Financial diagnostics and monitoring in the controlling system.
7. Evaluation of the effectiveness of financial and economic activity and the motivation system.
8. System of valueoriented enterprise management.
9. Practical tools and principles of strategic management and strategic controlling.
10. Practical tools and principles of operational controlling.

Classes:
(practical, laboratory classes)

1. Controlling: an enterprise management tool.
2. Characteristics of controlling objects.
3. Financial controlling: essence, types, principles, functions.
4. Budgeting as a tool of operational financial controlling.
5. Financial forecasting and planning at the enterprise.
6. Financial diagnostics and monitoring in the controlling system.
7. Evaluation of the effectiveness of financial and economic activity and the motivation system.
8. System of valueoriented enterprise management.
9. Practical tools and principles of strategic management and strategic controlling.
10. Practical tools and principles of operational controlling.

FOREIGN EXCHANGE CREDIT AND SETTLEMENT BANKING OPERATIONS

Department of Banking and Insurance

Faculty of Economics

Lecturer	PhD, Ass. Prof. Olha FAICHUK
Term	4
Major	Bachelor degree
ECTS credits	
Control	Exam
Class-room hours	150 hours (of them: lectures – 30 hours, practical or laboratory classes – 30 hours)

Subject overview

Purpose: formation of the students' system of theoretical knowledge on the functioning of the foreign exchange market and mastering of practical skills of currency credit and settlement banking operations. *The objectives* to understand the essence and significance of the foreign exchange market in the sphere of economic relations; get acquainted with the theory of functioning and development of the world monetary system; to systematize such categories as "currency", "foreign exchange market", "international settlements", "foreign exchange transactions"; to study the types, types and forms of international settlements; to know the normative legal acts regarding the functioning of the foreign exchange market in Ukraine; be able to identify currency risks and organize lines of defense in the process of currency risk management; master the technologies of conducting conversion, deposit, forward and futures operations, options, swaps; master the practical skills of concluding foreign exchange deals using Reuters and Ukrdealing equipment; gain practical experience in accounting for currency transactions in the B2 Automated Banking System.

Lectures:

1. The essence and functions of the currency market, its role in the economy.
2. International settlements.
3. Basics of the organization of currency relations in Ukraine.
4. New currency regulation in Ukraine.
5. Tools for hedging currency risks of business.
6. Conversion operations.
7. Deposit operations.
8. Forward and futures operations, options, swaps.
9. Conclusion of agreements with the help of Reuters and Ukrdealing equipment.
10. Accounting of currency transactions in the Automated Banking System B2.

Classes:
(practical, laboratory classes)

1. The essence and functions of the currency market, its role in the economy.
2. International settlements.
3. Basics of the organization of currency relations in Ukraine.
4. New currency regulation in Ukraine.
5. Tools for hedging currency risks of business.
6. Conversion operations.
7. Deposit operations.
8. Forward and futures operations, options, swaps.
9. Conclusion of agreements with the help of Reuters and Ukrdealing equipment.
10. Accounting of currency transactions in the Automated Banking System B2.

INCURANCE

Department of Banking and Insurance
Faculty of Economics

Lecturer	Mamchur Ruslana
Term	5 semester
Major	Bachelor degree
ECTS credits	8
Control	Exam
Class-room hours	120 hours (of them: lectures – 60 hours, practical or laboratory classes – 60 hours)

Subject overview

Discipline «Insurance» involves the acquisition of knowledge and practical skills in insurance protection of property interests of legal entities and individuals in case of risk situations, the functioning and analysis of the insurance market, the organization of insurance companies, the conditions of insurance services for basic personal, property and liability insurance. As a result of studying the discipline «Insurance» students must know the legal framework of insurance; basic concepts of domestic and international insurance; organization of insurance business in Ukraine; principles of insurance market classification; directions of providing insurance services; structure of actuarial calculations of insurance rates for different types of insurance; be able to choose the best insurance options for both individuals and legal entities; understand the types, industries, subsectors of insurance; calculate tariff rates and insurance payments for different types of insurance.

Lectures:

1. The essence of insurance as a system of economic relations.
2. The concept and types of risks.
3. Insurance market.
4. Citizens' property insurance.
5. Business risk insurance.
6. Agricultural insurance.
7. Transport insurance.
8. Insurance of financial and credit risks.
9. Personal insurance.
10. Life and pension insurance.
11. Accident insurance.
12. Medical insurance.
13. Marine insurance.
14. Aviation insurance.
15. Basics of reinsurance and co-insurance.
16. Basics of financial activities of the insurer.

Classes:
(practical, laboratory classes)

1. The essence of insurance as a system of economic relations.
2. The concept and types of risks.
3. Insurance market.
4. Citizens' property insurance.
5. Business risk insurance.
6. Agricultural insurance.
7. Transport insurance.
8. Insurance of financial and credit risks.
9. Personal insurance.
10. Life and pension insurance.
11. Accident insurance.
12. Medical insurance.
13. Marine insurance.
14. Aviation insurance.
15. Basics of reinsurance and co-insurance.
16. Basics of financial activities of the insurer.

INTERNATIONAL ECONOMY

Department of administrative management and foreign economic activity

Faculty of agricultural management

Specialty 072 Finance, banking, insurance and the stock market

Lecturer	PhD, Ass. Prof. Oleksandr FAICHUK
Term	2
Major	Bachelor or Master degree
ECTS credits	5
Control	Exam
Class-room hours	150 hours (of them: lectures – 30 hours, practical or laboratory classes – 30 hours)

Subject overview

The discipline "International Economy" covers the theoretical foundations construction, operation and regulation of the economic system in the international scale that includes the interaction of business entities, organizations, institutions and governments of countries in different forms and at different levels. Issues of formation and evolution of the international economy are considered. The participation of countries in the system is analysed in detail international division of labour. Special attention is paid to the regulation of international economy at the national and global levels. Issues of the main forms of international economy are deeply revealed.

Lectures:

1. The essence and construction of international economy.
2. International labour division as the basis of international economy.
3. Theories of international trade.
4. Tariff and non-tariff methods of regulation of international trade.
5. International movement of capital.
6. International labour migration.
7. International monetary and financial system.
8. International technology transfer.
9. International economic integration.

Classes:

(practical, laboratory classes)

1. The essence and construction of international economy.
2. International labour division as the basis of international economy.
3. Theories of international trade.
4. Tariff and non-tariff methods of regulation of international trade.
5. International movement of capital.
6. International labour migration.
7. International monetary and financial system.
8. International technology transfer.
9. International economic integration.

INTERNATIONAL FINANCE

Finance Department

Faculty of Economics

Lecturer	PhD, Maksym Klymenko
Term	6
Major	Bachelor degree
ECTS credits	4
Control	Exam
Class-room hours	120 hours (of them: lectures – 30 hours, practical classes – 30 hours)

Subject overview

The growth of global financial markets and non-banking institutions requires new approaches to the assessment of financial flows between countries. The academic discipline "International Finance" focuses on the formation, allocation and use of financial resources in the international sphere. The obtained knowledge will help students to solve a wide scope of practical tasks related to calculating interest, cross-exchange rates, devaluation or revaluation of currencies, financial instruments value with investment areas, drawing up the state's balance of payments, characterising currency systems, making international funds transfers, and analyzing commercial and credit issues. The primary goal of the discipline is fundamental awareness of international financial relations, transactions in foreign economic activities, world financial centres functioning, efforts of sustainable international organizations (e.g. The World Bank Group), and causes of modern financial crises. The main task is to master the mechanism and tools of decision-making in the currency and credit spheres at the international level, international financial activities of commercial banks, forms of international trade financing, international taxation with offshore and onshore centres along with concepts of international securities markets and precious metals.

Lectures:

1. International finance and its functions.
2. Currency relations and balance of payments.
3. International financial market and its structure.
4. International financial institutions.
5. Organization of international settlements.
6. International currency market.
7. International taxation.
8. International credit market.
9. Features of the modern financial crises.
10. International securities markets and precious metals.

Practical classes:

1. International finance and its functions.
2. Currency relations and balance of payments.
3. International financial market and its structure.
4. International financial institutions.
5. Organization of international settlements.
6. International currency market.
7. International taxation.
8. International credit market.
9. Features of the modern financial crises.
10. International securities markets and precious metals.

INVESTMENT

Department of Finance

Faculty of Economics

Lecturer	Doctor of economic sciences, Professor Natalia SHVETS
Term	year 4, semester 8
Major	Bachelor
ECTS credits	150
Control	Exam
Class-room hours	45 hours (of them: lectures – 30 hours, practical or laboratory classes – 15 hours)

Subject overview

The discipline "Investing" is aimed at studying the enterprise investment behavior and the development of students practical skills to form the estimated cost and budget of the investment project, assess the feasibility and effectiveness of their implementation, choose sources of financing investment operations and optimize their structure, investment risk management.

The course will help students to master the research and provide a scientific basis for rational investment in accordance with the economic policy of the enterprise, region or state as a whole, also to correctly interpret the information obtained for management decisions.

Competencies of the educational program:

Integrated competency (IC) - the ability to solve complex specialized tasks and practical problems in the economic sphere, which are characterized by the complexity and uncertainty of conditions, which involves the application of theories and methods of economic science.

General competencies (GC):

GC3. Ability to criticize and self-criticize, system thinking.

GC4. Ability to apply knowledge in practical situations.

GC7. Creativity, adaptability, sociability and tolerance.

GC8. Ability to search, process and analyze information from various sources.

GC9. Ability to adapt and act in a new situation.

GC11. Ability to make informed decisions.

Professional (special) competencies (PC):

PC1. The ability to demonstrate knowledge and understanding of the problems of the subject area, the foundations of the functioning of the modern economy at the micro-, meso-, macro- and international levels.

PC2. Ability to carry out professional activities in accordance with current regulatory and legal acts.

PC5. Understanding the features of the modern world and national economy, their institutional structure, substantiating the directions of the state's social, economic and foreign economic policy.

PC6. Ability to apply economic and mathematical methods and models to solve economic problems.

PC7. Ability to apply computer technologies and data processing software to solve economic problems, analyze information and prepare analytical reports.

PC8. The ability to analyze and solve tasks in the field of economic and social-labor relations.

PC10. The ability to use modern sources of economic, social, management, accounting information for the preparation of official documents and analytical reports.

PC11. The ability to substantiate economic decisions based on an understanding of the regularities of economic systems and processes and using modern methodological tools.

PC12. The ability to independently identify problems of an economic nature when analyzing specific situations, to propose ways to solve them.

PC13. The ability to determine the segmentation of the labor market, the structure of supply and demand, employment and unemployment.

Lectures:

1. Methodological bases of investing.
2. Entities and objects of investment activity.
3. Financial investments.
4. Investments in means of production.
5. Innovative form of investment.
6. Attracting foreign capital.
7. Justification of the feasibility of investing.
8. Investment projects.
9. Investment management.
10. Organizational and legal regulation of the investment entities interaction.
11. Use of investments.

Classes:

(practical, laboratory classes)

1. Methodological bases of investing.
2. Entities and objects of investment activity.
3. Financial investments.
4. Investments in means of production.
5. Innovative form of investment.
6. Attracting foreign capital.
7. Justification of the feasibility of investing.
8. Investment projects.
9. Investment management.
10. Organizational and legal regulation of the investment entities interaction.
11. Use of investments.

MANAGEMENT

Department of Management named after Prof. J. S. Zavadskyi

Faculty of agricultural management

Specialty 072 Finance, Banking and Insurance
(EP «Corporate Finance»)

Lecturer	Natalia Drahnieva
Term	Academic year: 3, semester: 6
Major	Bachelor degree
ECTS credits	4
Control	Exam
Class-room hours	45 hours (of them: lectures – 15 hours, practical or laboratory classes – 30 hours)

Subject overview

The course «Management» creates an overview and understanding of traditional management, its philosophy and role in society, knowledge of models for analysis and control of the management function in a company or other organization. The course covers basic concepts, often illustrated by examples from established, large companies. The task of studying the discipline is the theoretical training of students on the following issues: the essence of the basic concepts and categories of management; principles and functions of management; systems of management methods; content of processes and management technologies; basics of planning, organization, motivation, and control of activities; making managerial decisions; information support of the management process; leadership and leadership; management efficiency.

Lectures:

1. Organization as an object of management.
2. Fundamentals of management.
3. Decision making and conflict management.
4. Leadership and power.
5. Planning as a function of management.
6. Organizing as a function of management.
7. Motivation as a function of management.
8. Controlling as a function of management.
9. Management efficiency.

Classes:
(practical, laboratory classes)

1. Organization as an object of management.
2. Fundamentals of management.
3. Decision making and conflict management.
4. Leadership and power.
5. Planning as a function of management.
6. Organizing as a function of management.
7. Motivation as a function of management.
8. Controlling as a function of management.
9. Management efficiency.

MARKETING

Department of Marketing and International Trade

Faculty of Agrarian Management

Specialty 072 Finance, Banking and Insurance

Lecturer	Barylovych Olena
Term	3
Major	Bachelor degree
ECTS credits	6
Control	Exam
Class-room hours	90 hours (of them: lectures – 45 hours, practical classes – 45 hours)

Subject overview

The goal of the discipline "Marketing" is to form knowledge about the basic categories of marketing, methodological aspects of the organization of marketing activity and its priorities in modern conditions.

Objectives of the discipline: to study main components of the Marketing Process, looking at what marketing is & how it satisfies consumer needs; to determine the importance & identify stages of the Marketing Research; to describe how today's marketing managers use marketing decisions to plan the strategy of an enterprise & make market & sales forecasts.

Lectures:

1. The essence of marketing and its modern concept.
2. Classification and characteristics of marketing.
3. Marketing system and marketing environment.
4. Marketing research.
5. Market segmentation and product positioning.
6. Marketing plan development.
7. Marketing product policy.
8. Marketing price policy.
9. Marketing policy of distribution.
10. Marketing policy of communications.
11. Marketing management. Organization and control of marketing activities.

Practical classes:

1. The essence of marketing and its modern concept.
2. Classification and characteristics of marketing.
3. Marketing system and marketing environment.
4. Marketing research.
5. Market segmentation and product positioning.
6. Marketing plan development.
7. Marketing product policy.
8. Marketing price policy.
9. Marketing policy of distribution.
10. Marketing policy of communications.
11. Marketing management. Organization and control of marketing activities.

MONEY AND CREDIT

Department of Banking and Insurance

Faculty of Agrarian Management

Specialty 072 Finance, Banking and Insurance

<i>Lecturer</i>	Avramchuk Lidia
<i>Term</i>	Academic year: 2, semester: 3-4
<i>Major</i>	Bachelor degree
<i>ECTS credits</i>	4
<i>Control</i>	Exam
<i>Class-room hours</i>	60 hours (of them: lectures – 30 hours, practical or laboratory classes – 30 hours)

Subject overview

The increase in the role of money and credit is due to the development of the market economy. Taking into account the laws of the functioning of money and the money market, banks, and the banking system, the economic policy of the state in general and the monetary policy of the central bank in particular are formed. The effective work of a financier is impossible without a thorough knowledge of the laws and prospects for the development of the monetary and credit sphere.

The purpose of studying the discipline is to provide students with knowledge of the theory of money and credit, the laws of the functioning of the money market as the theoretical basis of the state monetary policy and the development of the banking system, to form skills and consolidate the skills of organizing money circulation and the functioning of the credit market. The content of the course "Money and credit" is built on the basis of the synthesis of scientific assets of world theoretical thought with generalizations of the latest economic practices of different countries, as well as processes characterizing the formation of monetary, currency and credit relations in the economy of Ukraine. Students will be able to apply the acquired knowledge about economic relations related to the circulation of money, including as a means of circulation and credit relations in the modern economy, in their further professional activities.

Lectures:

1. Essence and functions of money.
2. Money turnover and cash flow.
3. Money Market.
4. Monetary systems.
5. Inflation and monetary reforms.
6. Quantity theory of money and modern monetarism.
7. Financial Intermediaries of the money market.
8. Central banks.
9. Commercial banks.
10. Credit in the market economy.
11. The foreign exchange market and foreign exchange system.
12. International monetary institutions and forms of cooperation with Ukraine.

Classes:

(practical, laboratory classes)

1. Essence and functions of money.
2. Money turnover and cash flow.
3. Money Market.
4. Monetary systems.
5. Inflation and monetary reforms.
6. Quantity theory of money and modern monetarism.
7. Financial Intermediaries of the money market.
8. Central banks.
9. Commercial banks.
10. Credit in the market economy.
11. The foreign exchange market and foreign exchange system.
12. International monetary institutions and forms of cooperation with Ukraine.

STATISTICS

Department of Statistics and Economic Analysis

Faculty of Economics

Lecturer	Oksana Makarchuk Associate Professor, Ph.D. of Economics, Department of Statistics and Economic Analysis
Term	Year of study 1-2, Semester 2-3
Major	Bachelor degree
ECTS credits	5
Control	Exam
Class-room hours	150 hours (of them: lectures – 60 hours, practical or laboratory classes – 75 hours)

Subject overview

The educational activity of each institution of higher education is aimed at training such specialists, which could quickly adapt in real conditions and apply in practice the theoretical knowledge obtained during training. In the system of economic education, the place of "Statistics" as a discipline is determined by its role in the scientific and practical activities of society.

The main purpose of the study the Statistics is the formation in student's theoretical knowledge's and practical skills in statistical analysis of mass socio-economic phenomena's and processes as a basis for developing and supporting management decisions that provide knowledge about method of collecting, processing and analysis, identification and assessment patterns development and interaction inherently complex socio-economic phenomena's and processes.

Applied practical skills will be developed during the study of the discipline with the use of information technology tools (MS Excel, SPSS, etc.), acquiring the skills of statistical research and analysis of social-economic phenomena's and processes for the adoption effective managerial decision making.

Lectures:

1. Methodological Principles of Statistics.
2. Statistical observation.
3. Compilation and grouping (bunching) of statistical data. Statistical tables.
4. Analysis of the forms of statistical series distribution and their graphical representation.
5. Generalizing statistical indicators.
6. Analysis of variation.
7. Forms of statistical distribution.
8. Sampling method.
9. Statistical methods for measuring correlation.
10. Time series and their analysis.

11. Analysis of trends and fluctuations.
12. Statistical tables and graphs.
13. Subject and method of agricultural statistics.
14. Index Analysis.
15. Crop statistics.
16. Livestock statistics.
17. Statistics of production resources and efficiency of agricultural production.
18. Statistics of agricultural products.
19. Statistics of market goods and services.
20. Finance statistics.
21. Price and inflation statistics.
22. Statistics of investments and securities.

Classes:

(practical, laboratory classes)

1. Object of Statistics, its main category. Statistical methodology.
2. Statistical observation as method of data gathering.
3. Essence of statistical bunching, classification and grouping. Principles of forming groups. Statistical tables.
4. Analysis of the forms of statistical series distribution and their graphical representation.
5. The essence and kind of statistical indices.
6. Distribution regularity. Variation characteristics. Characteristic of distribution forms.
7. Characteristic of distribution center. Kinds and interconnection of dispersion.
8. Sense of sampling method.
9. Regression analysis.
10. The essence and compound elements of dynamic row. Characteristics of dynamic intensity. Average absolute and relative speed development.
11. Characteristics of main tendency of development.
12. The role and meaning of graphical method.
13. Subject and method of agricultural statistics.
14. Essence and functions of indexes. Methodological bases of bunching indexes structure.
15. Object, tasks and system of statistics for crop production indexes.
16. Object, tasks and system of statistics for animal husbandry.
17. Statistics of production resources and efficiency of agricultural production.
18. Statistics of agricultural products.
19. Statistics of market goods and services.
20. Finance statistics.
21. Price and inflation statistics.
22. Statistics of investments and securities.

TAX SYSTEM

Department of Finance

Faculty of Economics

Lecturer	Dr Oleksandr LABENKO
Term	year 4, semester 8-9
Major	Bachelor
ECTS credits	150
Control	Exam
Class-room hours	105 hours (of them: lectures – 45 hours, practical or laboratory classes – 60 hours)

Subject overview

The course is focused on new economic thinking, has a complex generalizing character and combines through the prism of management activities into one whole the knowledge gained by students in the process of studying such disciplines: finance, budget system, financial accounting, economic analysis, statistics.

The discipline «Tax system» contributes to students' acquisition of knowledge and practical skills in tax administration and preparation of tax reports, which are necessary for modern specialists to manage in the field of taxation. Mastering the course knowledge contributes to a better understanding of the functional aspects of the activities of tax authorities and the motives of taxpayers' behavior, gaining experience and understanding of the main methods of taxation. The level of knowledge in this discipline determines the professional competence of the student to practice.

Competencies of the educational programme:

Integrative competency (IC): Ability to solve complex specialized tasks and practical problems in the field of finance, banking and insurance in the course of professional activity or in the process training, which involves the use of certain methods and provisions of financial science and is characterized uncertainty of conditions and the need to take into account the complex requirements for professional and educational activities.

Lectures:

1. The economic nature of taxes.
2. Taxation principles and tax relations.
3. Optimal taxation.
4. Tax burden and tax distribution.
5. Tax avoidance and tax evasion.

6. The tax system and the basics of its organization.
7. Tax policy and tax mechanism.
8. Organization of tax service and tax work.
9. Excise tax.
10. Dues.
11. Value added tax.
12. Corporate income tax.
13. Income tax.
14. Environmental tax.
15. Rent.
16. Property tax.
17. Local fees.
18. A simplified tax system for small business entities.

Classes:
(practical, laboratory classes)

1. The economic nature of taxes.
2. Taxation principles and tax relations.
3. Optimal taxation.
4. Tax burden and tax distribution.
5. Tax avoidance and tax evasion.
6. The tax system and the basics of its organization.
7. Tax policy and tax mechanism.
8. Organization of tax service and tax work.
9. Excise tax.
10. Dues.
11. Value added tax.
12. Corporate income tax.
13. Income tax.
14. Environmental tax.
15. Rent.
16. Property tax.
17. Local fees.
18. A simplified tax system for small business entities.