

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL  
SCIENCES OF UKRAINE

Department of Administrative Management and Foreign Economic Activity



«APPROVED»  
Dean of the faculty  
OSTAPCHUK  
2022

“ENDORSED”  
by department's meeting  
Record № 20 dated on "24 may." 2022  
Head of the department  
Vitalii LUTSIAK

” REVIEWED”  
Guarantor of the academic program  
Vitalii LUTSIAK

Work program of the academic discipline

**"FINANCIAL AND ECONOMIC SECURITY"**

Specialty 073 «Management»  
Academic program Management  
Faculty of agrarian management  
Faculty of Agrarian Management  
Developer: Phd, Associate Prof. Mishchenko I.A.  
(position, academic degree, academic title)

Kyiv - 2022

## 1. Description of the discipline

"Financial and Economic Security"

<b>Field of knowledge, specialty, educational and qualification level</b>		
Academic degree	Bachelor	
Specialty	073 - "Management"	
Academic program	Management	
<b>Characteristics of the discipline</b>		
View	Mandatory	
Total hours	90	
Number of ECTS credits	3	
Number of content modules	2	
Course project (work) (if available)	-	
Form of control	Exam	
<b>Indicators of academic discipline for full-time and part-time study</b>		
	full-time education	external form of education
Year of preparation (course)	4	
Semester	8	
Lectures	12	
Practical, seminar classes		
Laboratory classes	24	
Independent study	54	
Number of weekly hours for full-time study: classroom: independent work:	3  4,5	

## 2. The purpose and objectives of the discipline

The main purpose of the proposed course is to form a system of knowledge on financial and economic security of the state as a component of national security, as well as those of its functional elements that directly affect the level of development of the economic system in global transformations. Getting acquainted with the main factors and threats to the financial and economic security of the state, mastering the method of calculating security indicators in terms of its components and at the enterprise level.

### **Tasks of discipline** are:

- elucidation of the conceptual foundations of the theory of economic security;
- study of theoretical, organizational, legal and practical principles of financial security;
- identification of causal links, sources and mechanism of threats to financial security;
- monitoring and preventing existing and potential threats to financial security;
- disclosure of the methodology and mechanism for calculating the main indicators that monitor the current state of financial security;
- consideration of the methodology for assessing the financial security of the state with the definition of an integrated indicator, which is formed on the basis of relevant criteria and indicators;
- identification of areas for minimizing threats to financial security, taking into account the strategic priorities of socio-economic development of the state.

Students must:

a) to know

- theoretical foundations of financial security;
- financial offenses and forms of liability;
- the content of financial security at the national level and the level of sectoral and regional security;
- components of personal financial security;
- principles of organization and functioning of financial security services;

b) be able to

- apply knowledge to solve typical and atypical problems of protection against financial danger;
- identify threats and dangers of financial activities of the state;
- determine the criteria and indicators of financial security;
- anticipate the development of factors - carriers of financial danger;
- apply the acquired knowledge on the protection of financial interests by legal means.

### **Acquisition of competencies:**

#### **general competencies (GC):**

GC №10. Ability to conduct research at the appropriate level.

GC №11. Ability to adapt and act in a new situation.

GC №15. Ability to act on the basis of ethical considerations (motives).

#### **professional (special) competencies (SC):**

SC№ 10. Ability to evaluate the work performed, ensure their quality and motivate the staff of the organization.

### 3. Program and structure of the discipline for:

Names of content modules and topics	Number of hours											
	Full-time						Correspondence form					
	total	including					total	including				
		l	n	lab	ind	s.r.		l	n	lab	ind	s.r.
2	3	4	5	6	7	8	9	10	11	12	thirteen	
<b>Content module 1.</b>												
Topic 1. Fundamentals of economic security	13	1	-	4	-	8						
Topic 2. National security of Ukraine	13	2	-	4	-	7						
Topic 3. FES enterprise	14	2	-	4	-	8						
Topic 4. Institutional deformations as a threat to FES	14	2	-	4	-	8						
Topic 5. Financial economic security	12	1	-	4	-	7						
Together on the content module 1	66	8	-	20	-	38						
<b>Content module 2.</b>												
Topic 6. Global problems of FEB	12	2	-	2	-	8						
Topic 7. FEB and green growth	12	2	-	2	-	8						
Together on the content module 2	24	4	-	4	-	16						
<b>Together for the semester</b>	90	12	-	24	-	54						

#### 4. Topics of practical classes

№ s / n	Name topics	Number hours
1		
2		

#### 5. Seminar topics

№ s / n	Name topics	Number of hours
1		
2		

#### 6. Laboratory topics

№ s / n	Name topics	Number hours
1	Market and products	2
2	Commodity and price policy of the enterprise	2
3	Fixed assets	2
4	Investments	2
5	Technical and technological base and production capacity of the enterprise	2
6	Product competitiveness systems	2
7	Enterprise costs	2
8	Financial and economic results of economic entities	2
9	Integral efficiency of the enterprise and its competitiveness	2
10	Economic security of the enterprise, system management of the organization	4
	together	24

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

**Test questions to determine the level of knowledge acquisition to be prepared for the exam**

1. The essence of economic security and its subsystems
2. Financial security as the basis of economic security of the enterprise
3. Interdependence of financial security of the state and the enterprise
4. The essence, significance and place of budget security in the financial security system of the state
5. Indicators and threats to budget security
6. Assessment of budget security of the state
7. Tax security: its essence, meaning and levels
8. Tax risk: the nature, types and methods of its definition.
9. The impact of the shadow economy on the tax security of the country: macro- and microeconomic level
10. Financial security of the money market
11. Financial security of the foreign exchange market
12. Financial security of the stock market
13. The place, functions and role of the insurance market in the economic development of the state and territory
14. Security of the insurance market as a component of financial and economic security of the state
15. The impact of government regulation on the financial security of the insurance market
16. Characteristics of the elements of the structure of financial security of the enterprise
17. Financial risks as destructive factors affecting the financial security of the enterprise
  
18. The system of financial interests of the enterprise as a basis for ensuring its financial security...
19. Characteristics of the elements of the structure of the mechanism for ensuring the financial security of the enterprise
20. Methodological support for assessing the level of financial security of the enterprise
21. Comprehensive assessment of financial security of the enterprise

22. The place and role of financial intelligence in the system of strategic development of the enterprise
23. Principles of financial intelligence
24. Sources of financial intelligence information and methods of its collection
25. Tasks, objects and methods of management of financial security management of the enterprise
26. Development of a strategy to ensure the financial security of the enterprise
27. Benchmarking as a tool for financial security of the enterprise
28. The essence and principles of crisis management of financial security of the enterprise
29. Organizational support of financial security of the enterprise
30. Social policy and its impact on economic and financial security of the state
31. Social criteria and indicators for assessing human financial security
32. Threats to human financial security: socio-economic consequences for society
33. Strategy of socio-economic development and human financial security in the context of strengthening the economic security of the state

NATIONAL UNIVERSITY OF BIORESOURCES AND NATURE MANAGEMENT OF UKRAINE			
<b>OS Bachelor</b> 073 Management	<b>Chair</b> <b>administrative</b> <b>management and foreign</b> <b>economic activity</b> textbook year	<b>EXAMINATION TICKET</b> <b>№ 1</b> from the discipline <b>Financial and economic security</b>	<b>I approve</b> Head departments  (Lutsiak V.V.) "_24_" May 2022
<i>Exam questions</i>			
1. Economic security of the state			
2. Factors affecting the FEB of the enterprise			
<i>Test tasks of different types</i>			

1. An enterprise producing one product makes the most profit if:
1) when using several variable resources, along with the minimum cost, there is an optimal amount of resource use
2) the largest share is in the use of variable resources
3) the marginal revenue derived from the use of an additional unit of resource is equal to the price of the resource

2. Parallel (independent) production can be described as:
1) the relationship of competition between individual industries in relation to limited production resources
2) in the manufacture of one product inevitably produces others
3) change in production in one industry does not affect production in another
4) production processes are so combined within the production resources that the maximum profit is achieved

3. Competitive (alternative) production includes:
1) the relationship of competition between individual industries in relation to limited production resources
2) production processes are so combined within the production resources that the maximum profit is achieved
3) in the manufacture of one product inevitably produces others
4) change in production in one industry does not affect production in another

4. Find matches:	
A. In the method of straight-line write-off of the value of the object, the amount of depreciation deductions for each period is calculated:	1) as the product of the residual value of the object at the beginning of the reporting year and the annual depreciation rate
B. The production method of depreciation involves determining the amount of depreciation:	2) dividing the depreciated value by the number of reporting periods of operation of the object
C. The cumulative method involves determining the annual amount of depreciation:	3) as the product of depreciable value and cumulative coefficient
D. The method of reducing the residual value involves determining the annual amount of depreciation:	4) by adding the actual monthly volume of production and the production rate of depreciation

5. Find matches:	
A. Budget investment allocations are made in the form of:	1) profit, depreciation, insurance claims
B. Loan sources of financing are presented as:	2) bond loans, bank and budget loans
C. Attracted sources of investment financing include:	3) funds received from the sale of shares, shares and other contributions of citizens or legal entities
D. Own sources of investment financing include:	4) charitable contributions, donations of legal entities or individuals

6. Find matches:	
A. Financial and mathematical method of calculating the efficiency of investment differs in that:	1) analysis of investment efficiency is based on the assessment of money over time
B. A simple (static) method of calculating the efficiency of investment differs in that:	2) characterizes the investment by the amount of income, profits and expenses or by the depreciation period without taking into account the time factor
	3) reflects a more accurate calculation of investment efficiency

7. Find matches:	
A. Revaluation of future payments (CashFlow) is currently called:	1) compounding
	2) renewal of capital
B. Revaluation of past payments to present value or current payments to future	3) the total discount
	4) withdrawal of compound interest or discounting

8. The financial and economic indicator that allows to assess the effectiveness of the project throughout the life of the investment is the indicator:
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9. Methods of calculating the efficiency of investment are:
1) simple (static) method
2) production method

3) financial and mathematical method
10. The interest rate shows the advantage (benefit, disadvantage) of payment for:
1) the current moment in comparison with the future or past payment
2) current time compared to the last payment
3) the actual moment in comparison with the previous bet
4) the current moment compared to the future

## 8. Teaching methods.

Lecture - the main form of classroom classes in higher education, it is designed to form students' knowledge bases in the relevant scientific field, as well as to determine the direction, main content and nature of all other types of classes and independent work of students. in accordance with the program of the discipline in a logical sequence and relationship.

Practical classes provide consolidation and systematization of students' theoretical knowledge and the acquisition of the necessary skills on the peculiarities of the national economy and institutional factors and their impact on the specifics of economic development.

Independent and individual work is the main means of mastering the material in free time from classroom classes based on the study of legislation, educational literature, additional sources, current information. In addition, individual tasks involve students' performance of research - creative, creative tasks. These tasks are aimed at improving the level of training and development of individual creative abilities of gifted students.

## 9. Forms of control.

Control of acquired knowledge is carried out in the following forms: current control in practical classes (surveys, testing, performance of situational tasks), modular control (control work after studying the study material combined into a module or content module), final control - exam.

## 10. Distribution of points received by students

Assessment of student knowledge is on a 100-point scale and is translated into national grades in accordance with Table 1 "Regulations on examinations and tests in NULES of Ukraine" (order of entry into force of 27.12.2019 №1371).

Student evaluation scale

Sum of points for training activities	National assessment for the results of examinations	
	exam	credits
90 - 100	excellent	credited
74-89	fine	
60-73	satisfactorily	
0-59	unsatisfactorily	not credited

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

## 11. Methodological support

1. Kovalenko NO Methodical recommendations for practical classes and independent work of the student in the discipline "Financial and economic security". K.: CP "Comprint". 2022. 19 p.

## 11. Recommended literature

### main:

1. Farmer: basic level. Volume 1. / Beckman K., Brecker J. and others. K.: Intas, 2014. 625 p.
2. Farmer: professional level. Volume 2. / Beckman K., Brecker J. and others. Sumy: University Book, 2015. 601 p.
3. Henry C Taylor. Agricultural Economics. Wentworth Press .2019. 334 s.
4. Ronald Kay, William Edward, Patricia Duffy. Farm Management 8th Edition. McGraw-Hill Education. 2015.480 p.

### auxiliary:

- 1.Susidenko O.V. Financial security of the enterprise: theory, methods, practice [Electronic resource]: monograph. K.: CUL, 2015. 128 p. Access mode: [http://culonline.com.ua/Books/Finansova\\_bezpeka\\_pidpr\\_Susidenko.pdf](http://culonline.com.ua/Books/Finansova_bezpeka_pidpr_Susidenko.pdf).
- 2.Mykhailo Halushchak, . Organization of production in examples and problems. Condor. 2018. 214 p.

### **Information resources**

1. Official site of the President of Ukraine [Electronic resource]. - Access mode: <http://www.president.gov.ua/>
2. Official site of the Verkhovna Rada of Ukraine [Electronic resource]. - Access mode: <http://www.zakon.rada.gov.ua/>
3. Official site of the Committee of the Verkhovna Rada of Ukraine on Budget [Electronic resource]. - Access mode: <http://www.budget.rada.gov.ua/>
4. Official site of the Government portal [Electronic resource]. - Access mode: <http://www.kmu.gov.ua/>
5. Official site of the Ministry of Finance of Ukraine [Electronic resource]. - Access mode: <http://www.minfin.gov.ua/>
6. Official site of the Virtual University of the Ministry of Finance of Ukraine [Electronic resource]. - Access mode: <http://edu.minfm.gov.ua/Pages/Default.aspx>
7. Official site of the Academy of Financial Management of the Ministry of Finance of Ukraine [Electronic resource]. - Access mode: <http://ndfi.minfm.gov.ua/>
8. Official site of the State Financial Inspection of Ukraine [Electronic resource]. - Access mode: <http://www.dkrs.gov.ua/>
9. Official site of the Ministry of Economic Development and Trade of Ukraine [Electronic resource]. - Access mode: <http://www.me.gov.ua/>
10. Official site of the State Fund for Local Government Assistance in Ukraine [Electronic resource]. - Access mode: <http://municipal.gov.ua/>