

According to the order _____ 2021 p. № _____

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

Finance Department

“Approved”
Dean, Faculty of Economics
_____ prof.A.Dibrova
Minutes # 9, 15 June 2021 p.

“Approved”
At the department meeting _____

Minutes №9 “10” June 2021 p.
Department head
_____ prof.N.Davydenko

“CONSIDERED”
Guarentor _____

Prof.Y.Negoda

STUDY PROGRAM

Finance(theory)

spatiality - finance, banking and insurance
educational program – finance and credit
Faculty of Economics
Prepared by: Dr., associated professor Oleksandr Labenko

Київ – 2021 p.

1. Course description

Finance (theory)

Field of knowledge, specialty, educational program, educational degree		
Educational degree	<i>Bachelor</i>	
Спеціальність	072 Finance, banking and insurance	
Освітня програма	<i>Finance and Credit</i>	
Course characteristics		
Type	compulsory	
Total number of hours	120	
Number of credits ECTS	10	
Number of modules	4	
Course project	+	
Type of evaluation	<i>Exam</i>	
Indicators of academic discipline for full-time and part-time forms of education		
	Full time education	Part time education
Year of study	2	
Semester	3, 4	
Lectures	60	
Seminars	60	
Laboratory classes		
Independent work	180	
Individual tasks		
Number of weekly classroom hours for full-time study	4	

2. Objectives, tasks and competence of the course

Objective

Objective study of financial theory is to regard any form of financial relationships, understand their nature: they reflect, as influencing the behavior of their subjects and how to affect their interests, as included with the interests of certain individuals and entities and the state as a whole, that the impact of the financial impact on the socio-economic development and welfare of its citizens and the financial condition of companies, which encountered financial conflict in society and how they are solved.

The objectives of the discipline is a holistic system of knowledge about the nature and forms of expression of Finance, the mechanism of functioning of financial relations and their optimization in society, the composition and structure of the financial system, a set of financial bodies and institutions, principles of formation and functioning of certain areas and parts of the financial system.

Only through such comprehensive and thorough knowledge of financial theory can further the successful development and functioning of certain areas of financial links, as well as forms and methods of financial activities.

Tasks Finance is the leading role in the development of society, they form its viability and potential, ensuring its implementation before every enterprise and every state in the general objectives and goals. The basis of financial science is mastering its basic principles. This determines the place of educational discipline "Finance" in economics. This course is a foundation for development of the bachelor and experts specialized financial disciplines.

Financial theory is a generalization essence signs of financial relations. Finance can be considered as relatively simple, and very globalized while the deep-water forms. Globalization allows you to create a complete picture of the finances and financial system as a whole. Depth study of finance describes the essence of which consists in the society in the movement created price GDP. This movement is shown in the cash flow that circulates between the subjects of financial relations and related to the formation of revenues and implementation costs.

Theory of Finance has a central place in training on economic specialties. Study discipline is based on knowledge of economic subjects such as economic theory, macro-and microeconomics, statistics, money and credit, accounting.

Rate of financial theory is the basis for the development of a number of special financial disciplines such as: fiscal system, finance, financial analysis, investment, taxation and insurance, banking, financial, tax, financial, banking and insurance management, analysis of investment projects corporate finance.

As a result student have to

know: the nature, functions and components of finance, financial history of science, structure and basic financial management systems, principles and objectives of financial policy, the basic level of public finance, finance business organization structures, the financial mechanism, tax and insurance like specific subsystems of Finance, the purpose and structure financial market, the theoretical foundations of financial management and economic nature of international finance;

to be able:

show the role of finance in the play, analyzing current financial policies and exercise its influence on the economy, the normal model and the financial crisis situation, to build models of financial relations and financial management system, identify sources of finance companies and the state, to disclose the relationship of finance of the state, businesses and population to identify factors shaping the financial results of enterprise cash flow model in the areas of public finance and insurance, to analyze the state budget to build cash flow in international finance and financial markets.

Acquiring competencies:

general competencies (GC):

The ability to be critical and self-critical.

Ability to work in a team.

Ability to communicate with representatives of other professions of groups of different levels (with experts from other fields of knowledge / types of economic activity).

professional (special) competencies (PC):

Ability to identify, justify and take responsibility for professional decisions.

Ability to maintain the appropriate level of knowledge and constantly improve their training.

3. Program structure and course to:

– full time program;

Modules and topics	Number of hours													
	Full time							Part time						
	weeks	total	including					total	including					
			1	s	lab	self	s.w.		л	п	лаб	інд	с.р.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Module 1.														
The subject of financial science	1	15	2	2			10							
Genesis and Evolution of Finance	2	21	2	2			10							
The formation and development of financial science	3-4	17	4	4			10							
Financial System	5-6	12	4	4			10							
Financial law and financial policy, financial mechanism	7	10	2	2			10							
Financial Security	8	8	2	2			10							
Total, module 1			16	16			60							
Module 2.														
Public finance. Taxes and tax system	9	14	2	2			5							
State credit and debt	10	18	2	2			5							
Budget and fiscal system	11-12	21	4	4			10							
Budget deficit	13	9	2	2			10							
Local Finance	14	14	2	2			10							
Total, module 2			12	12			40							
Module 3														
Special trust funds in the Public Finance	15-16	9	4	4			10							
Household Finance	17-18	13	4	4			10							
Insurance and Insurance Market	19-20	12	4	4			10							
Total, module 3			12	12			30							

Module 4													
Financial Markets	21-22	16	4	4			10						
Financial Management	23-24	18	4	4			10						
International Finance	25-26	16	4	4			10						
Finance of developed countries	27-28	14	4	4			10						
European Union Finance	29-30	13	4	4			10						
Total, module 4			20	20			50						
Total			60	60			180						
Course project			-	-	-		-		-	-	-		-
Total													

4. Seminars topics

#	Topics	hours
1.	The subject of financial science	2
2.	Genesis and Evolution of Finance	2
3.	The formation and development of financial science	4
4.	Financial System	4
5.	Financial law and financial policy, financial mechanism	2
6.	Financial Security	2
7.	Public finance. Taxes and tax system	2
8.	State credit and debt	2
9.	Budget and fiscal system	4
10.	Budget deficit	2
11.	Local Finance	2
12.	Special trust funds in the Public Finance	4
13.	Household Finance	4
14.	Insurance and Insurance Market	4
15.	Financial Markets	4
16.	Financial Management	4
17.	International Finance	4
18.	Finance of developed countries	4
19.	European Union Finance	4

5. Quiz, test kits to determine the level of gained knowledge.

The role and purpose of finance in the economic system of the state.
 Finance as the economic category.
 The historical aspect and the economic emergence of the concept of "finance".
 Objective need for finance in the public workplace.
 Role of Finance in expanded reproduction.
 Relationship finance other economic categories.
 Functions of Finance.
 Models of financial relations in society.
 Types of finance and their relationship.
 The birth of the science of finance.

The main directions and stages of development of financial science.
The contribution of classical economic theory in the development of financial science.
The development of financial science in Russia.
The contribution of Ukrainian scientists in financial science.
Areas of modern global financial thoughts
The economic essence of the financial system.
Call the main areas of financial and management systems.
Organizational structure of the financial system.
Financial authorities and institutions in the budget and their functions.
Control and regulatory bodies in the financial system and their functions.
Financial institutions that operate in the financial market and their features.
Management of state trust funds and their functions.
The essence and main factors of influence on financial policy.
Principles and objectives of financial policy.
Forms and methods of implementation of financial policies.
Indicators assessing fiscal policy.
Financial security state and its evaluation.
The impact of inflation on financial security and anti-inflationary measures.
The main factors of financial crisis.
Crises in the world and in Ukraine.
Ways localization financial crisis.
Discover the essence and purpose of the financial mechanism.
The structure of the financial mechanism and its components.
Scope and form of financial support.
Including the notion of financial regulation?
Financial mechanism.
Indicators of the financial mechanism.
Background of the state loan.
Forms of public credit and securities of state.
Classification of securities state.
Terms and source of repayment of government loans.
Characteristics of public debt.
The essence of management of public debt.
Methods of adjustment of public debt.
Evaluation of public debt of Ukraine.
Appointment and role of taxes in the economic system of the state.
Basic terminology payments state.
Classification of taxes.
The scientific basis for constructing the tax system.
Characterization of the tax system.
Revenue service and tax work.
Characteristics of modern tax systems of foreign countries.
Economic nature and essence of insurance.
Background and classification of insurance risks.
Types of insurance funds.
Classification of insurance.
Characterization of the insurance market.
The development of the insurance system in Ukraine.
Reserve funds of financial resources.
The essence of finance companies.
Financial relations company.
Cash flow business.

The financial resources of enterprises and their classification.
 Name of financial activity of enterprises.
 Characterization of specific types of financial resources.
 Purpose and structure of financial market
 Characteristic individual levels of financial market.
 Evaluation of the foreign exchange market.
 The principles of functioning of credit markets.
 Characteristics of the securities market.
 Financial instruments of stock market.
 Market financial services.
 The theoretical foundations of financial management.
 Financial management of business structures.
 The concept of tax management.
 The tax management
 Management of public finances.
 Budget management.
 The economic nature of international finance.
 Role and appointment of international finance.
 Characteristics of international financial institutions.
 Finances of the United Nations.

	<i>Which of the following events did not cause research of such phenomena as an economical safety?</i>
1	due to monetary and structural crisis of the 70s
2	due to debt crisis in the 80's
3	increasing globalization of the world economy
4	second world war
	<i>The prioritie of national interests in the financial sector are:</i>
1	ecological stability
2	growth of agricultural production
3	growth of industrial production
4	Strengthening national investment capacity and innovation activity of domestic enterprises
	<i>Is a risk which can not be calculated in number accepted on insurance?</i>
	yes
	no
	<i>The principles of enterprises finances</i>
1	principle of free choice
2	availability of financial reserves
3	principle of absence of competition
4	principle of freedom
	<i>_____ a set of physical units - residents with common economic interests, function, behavior and sources of funding.</i>
	<i>(in the form of answers enter the correct answer)</i>
	<i>_____ - a combination of economic relations that occur between the parties when forming supply and demand for specific financial services related to the sale of financial assets owned economic</i>

	<i>entities of national, regional and global economy.</i>
	(in the form of answers enter the correct answer)
	_____ <i>system of approaches, principles and methods of development, adoption and implementation of management decisions on issues financial and economic activities of the entity.</i>
	(in the form of answers enter the correct answer)
	<i>Fundamentals of international finance deal with the study of</i>
1	foreign investments, the changes in the environmental, and how man is influenced by them.
2	foreign investments, the changes in the foreign exchange rates, and how national trade of Ukraine is influenced by them.
3	foreign investments, the changes in the foreign exchange rates, and how international trade is influenced by them.
4	how international trade is influenced by foreign investments
	<i>Which of the next functions serves the international capital market?</i>
1	as a key source of information that helps coordinate decentralized decision-making in various sectors of the international economy.
2	as a key source of funds that helps improve decision-making in various sectors of the international economy.
3	as a key source of funds that helps improve finance condition in various sectors of the international economy.
4	all answers are correct
	<i>European Coal and Steel Community was established</i>
1	1952
2	1962
3	1945
4	1946

6. Teaching methods.

Teaching methods are ways of joint activity and communication of teachers and graduates, providing positive motivation for learning, mastering the system of professional knowledge, skills and abilities, formation of scientific worldview, development of cognitive forces, culture of mental work of future professionals.

The following teaching methods are used during the learning process:

Depending on the source of knowledge: verbal (explanation, conversation, discussion, dialogue); visual (demonstration, illustration); practical (problem solving, business games).

By the nature of cognitive activity: explanatory-visual problem statement; partial search and research methods.

By place in educational activities:

- methods of organization and implementation of educational activities that combine verbal, visual and practical methods; reproductive and problem-searching; methods of educational work under the guidance of the teacher and methods of independent work of applicants for higher education;

- methods of control and self-control over educational activity: methods of oral, written control; individual and frontal, thematic and systematic control.

In the process of teaching the discipline to intensify the educational and cognitive activities of higher education seekers provides for the use of the following educational technologies:

- work in small groups allows to structure practical seminars on the form and content, creates opportunities for participation of each applicant in higher education in work on the topic of the lesson, provides the formation of personal qualities and experience of social communication;

- seminars-discussions involve the exchange of opinions and views of participants on this topic, as well as develop thinking, help to form views and beliefs, the ability to formulate opinions and express them, learn to evaluate other people's suggestions, critically approach their own views;

- Brainstorming - a method of solving urgent problems, the essence of which is to express as many ideas in a limited period of time, discuss and select them;

- case method - a method of analysis of specific situations, which allows to bring the learning process closer to the real practical activities of specialists and involves consideration of production, management and other situations, complex conflicts, problem situations, incidents in the study of educational material;

- presentations - speeches to the audience, used to present certain achievements, the results of the group, a report on the implementation of individual tasks, briefings, demonstrations.

7. Forms of control.

According to the "Regulations on exams and tests at the National University of Life and Environmental Sciences of Ukraine", approved by the Academic Council of NULES of Ukraine on December 27, 2019, protocol № 5 main types of control of higher education are current control, intermediate and final certification.

Current control is carried out during seminars and aims to check the level of readiness of higher education students to perform specific work.

The main task of the current control is to check the level of preparation of students on a certain topic. The main purpose of current control is to provide feedback between the teacher and students, to manage student learning motivation. The information obtained during the current control is used both by the teacher - to adjust teaching methods and tools - and by students - to plan independent work.

Intermediate certification is carried out after studying the program material of each content module. The teaching material of the discipline is taught over two semesters, divided into four modules.

Intermediate attestation should determine the level of knowledge of higher education students from the program material of the content module (rating assessment from the content module), obtained during all types of classes and independent work.

Forms and methods of intermediate certification, mastering the program material of the content module are carried out in the form of testing, written tests, which can be assessed numerically.

Assimilation of the program material of the content module by the applicant of higher education is considered successful if its rating estimation makes not less than 60 points on a 100-point scale.

Semester control is carried out in accordance with the curriculum in the form and exam within the timeframe set by the schedule of the educational process and in the amount of educational material defined by the working program of the discipline in accordance with the Regulations on examinations and tests at the National University of Life and Environmental Sciences of Ukraine.

NULES of Ukraine uses a rating form of control after the logically completed part of lectures and practical classes (module) in a particular discipline. Its results are taken into account when issuing the final grade.

After conducting intermediate certifications in content modules and determining their ratings, the lecturer of the discipline determines the rating of the applicant for higher education in the educational work of the Rsw (not more than 70 points).

8. Points distribution.

Students ranking, points	Grades accordint to the national standarts	
	Exam	Test
90-100	Excellent	Accepted
74-89	Good	
60-73	Satisfied	
0-59	Unsatisfied	Not accepted

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

9. Methodical support

1. Навчально-методичний комплекс з дисципліни «Фінанси» для підготовки фахівців ОС «бакалавр» спеціальності 072 «Фінанси, банківська справа і страхування», 2021 р.
2. Методичні вказівки щодо виконання і захисту курсової роботи з дисципліни «Фінанси», для студентів ОС «Бакалавр», спеціальності 072 «Фінанси, банківська справа та страхування», 2021 р.
3. Робочий зошит частина 1 з дисципліни «Фінанси», для студентів ОС «Бакалавр», спеціальності 072 «Фінанси, банківська справа та страхування», 2021 р
4. Робочий зошит частина 2 з дисципліни «Фінанси», для студентів ОС «Бакалавр», спеціальності 072 «Фінанси, банківська справа та страхування», 2021 р.
5. Фінанси Частина 1: <https://elearn.nubip.edu.ua/course/view.php?id=2894>
6. Фінанси Частина 2: <https://elearn.nubip.edu.ua/course/view.php?id=2896>

12. Suggested sources

– **main;**

1. Constitution of Ukraine № 254 k/96-VR dated 28.06.1996 of // rada.gov.ua.
2. Budget Code of Ukraine № 2542-III dated 21.06.2001 g. // rada.gov.ua..
3. Law of Ukraine «On Local Self-Government in Ukraine» of 21.05.97r. № 280/97-VR with changes and additions // rada.gov.ua
4. Law of Ukraine «On Taxation System» of 25.06.1991 № 1271 RR-IV of the amended // rada.gov.ua
5. Law on Insurance of 07.03.96 City / information Verkhovna Rada. -1996. - № 18.
6. Through legislation on compulsory state social insurance 14.01.98 City № 16/98 - VR / Information Verkhovna Rada. - 1998. - № 23.
7. The law "On mandatory state pension insurance" from 26.06.97 in № 400/97 - VR / Information Verkhovna Rada. - 1997. - № 37.
8. Law of Ukraine "About duty on obligatory social insurance of 26.06.97 City № 402/97 - VR / Information Supreme Council of Ukraine - 1997. - № 37.
9. Law "On Banks and Banking Activity" dated 07.12.2000, № 2121-III // Data Verkhovna

Rada. - 2001, № 5-6, st.30

10. Law "On securities and stock exchange" of 18.06.91, № 1201-HP // Data Verkhovna Rada. - 1991. - № 38.

11. Law of Ukraine "About Accounting Chamber of Verkhovna Rada of Ukraine of 11.07.96 City № 315/96 - VR / Information Verkhovna Rada. - 1996. - № 43.

12. Law «On State Tax Service of Ukraine» from 04.12.1990 № 509-XII // rada.gov.ua.

13. Law of Ukraine "On state control and auditing service in Ukraine of 26.01.93, № 2939-HP // Data Verkhovna Rada. - 1993. - № 13.

14. Law "On audit activity" of 22.04.93, № 3125-HP // Data Verkhovna Rada. - 1993. - № 23.

22.Zakon "On financial services and government regulation of financial services" // Data Parliament (WWR) - 2002, - № 1. Commercial Code. - K.: parliamentary type of, 2004 .- 192 pp.

– secondary

1. Brovko EG, Prodivus Y.P. Finance and credit system of the state. - K: Sirin, 1997. - 221 pp.

2. Wasylyk OD Public Finance of Ukraine: Textbook. - K.: NIOS, 2002. - 608 pp.

3. Wasylyk OD Theory of Finance: Textbook. - K.: NIOS, 2000 .- 416 pp.

4. Derkach NI, LP Gordeeva Бюджетный and budget process in Ukraine .- Dnipropetrovsk: View of rapids, 1995. - 256 pp.

5. Yepifanov SA, Salo IV, D'yakonova II The budget and financial policy of Ukraine: - K.: Nauk.dumka. - 1997. - 302 pp.

6. Miller VA Market securities. Reference managers. Spec. release. - K.: A.L.D., faith-R, 1998.-560 pp.

7. General Theory of Finance: Manual / Ed. LA Drobozynoy. -M.: Banks and exchange, 1995. - 256 pp.

8. National Bank and monetary policy: Textbook / Edited. prof. AM Frost and MF Puhovkinoyi. - K.: KNEU 1999. - 368 pp.

9. Oparin VN Finance (general theory): Navch.posibnyk. - K.: KNEU, 2001. - 164 pp.

10. Pavlyuk KV Financial resources of the state. - K.: NIOS, 1997 .- 176 pp.

11. Sabanty BM Theory of Finance: Manual. - Moscow: Manager, 1998. - 168 pp.

12. Sumarokov VM Public Finance in макроэкономического system regulation. - Moscow: Finance and Statistics, 1996. - 224 pp.

13. Salim I. Financial and credit system and the prospects of its development. - K.: Nauk.dumka, 1995. - 178 pp.

14. Modern Finance and Credit Dictionary / MG Lapusta (obsch. Ed.), PS Nikolsky (obsch. Ed.) - Moscow: Infra - M., 2002, 566 pp.

15. Theory of Finance: Manual / Ed. AD Hare, MK Fisenko., Ie Bondar, etc. - Minsk: Выш.шк., 1997 .- 368 pp.

16. Finance, ed. VM Rodyonovoy. - Moscow: Finance and Statistics, 1995. - 432 pp.

17. Finance: Manual / Ed. prof. Kovalevoy. - 3 rd ed. - Moscow: Finance and Statistics, 1999. - 384 pp.

18. Finance: The textbook for high schools, ed. prof. LA Drobozynoy .- M.: Finance, YUNYTY, 1999. - 527 pp.

19. Finance foreign corporations: Navch. Book / Edited. VM Fedosova - K.: Libid, 1993. - 247 pp.

20. Yuri SI, Beskid Y.M. Budgetary system of Ukraine: Navch.posibnyk. -K.: NIOS, 2000 .- 400 pp.

21. Finance. Edited SI Jury, VM Fedosova. C. Knowledge, 2008

22. Finance. Course for financiers Navch.posibnyk Edited VI Ospischeva. Knowledge 2008

23. Leonenko bp, Yukhimenko PI Ilyenko AA and others. C. 2005 Theory of Finance

13. Informational sources

1. National bank of Ukraine // [Електронний ресурс]. – Режим доступу: www.bank.gov.ua
2. Офіційний сайт Міжнародного валютного фонду (МВФ) // [Електронний ресурс]. – Режим доступу: www.imf.org
3. Офіційний сайт Групи Світового банку // [Електронний ресурс]. – Режим доступу: www.worldbank.org
4. Верховна Рада України **URL: <http://www.rada.gov.ua>**;
5. Міністерство фінансів України **URL: <http://www.minfin.com.ua>**;
6. Кабінет Міністрів України **URL: <http://www.kmu.gov.ua>**;
8. Ліга страховиків України **URL: <http://www.uainsur.com/>**;
9. Пенсійний фонд України **URL: <http://www.pfu.gov.ua/>**;