

НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ БІОРЕСУРСІВ І
ПРИРОДОКОРИСТУВАННЯ УКРАЇНИ

Кафедра фінансів

«ЗАТВЕРДЖУЮ»

Декан економічного факультету

_____ А.Д. Діброва

Протокол № 9 від «15» червня 2021 р.

«СХВАЛЕНО»

на засіданні кафедри фінансів

Протокол № 9 від «10» червня 2021 р.

Завідувач кафедри

_____ Н.М. Давиденко

«РОЗГЛЯНУТО»

Гарант ОП «Фінанси і кредит»

_____ Ю.В. Негода

РОБОЧА ПРОГРАМА НАВЧАЛЬНОЇ ДИСЦИПЛІНИ

FINANCE

(назва навчальної дисципліни)

Спеціальність: 071 «Облік і оподаткування»

Освітня програма: «Облік і аудит»

Факультет: Економічний

Розробник: к.е.н., доц., доцент кафедри фінансів Сова О.Ю.

1. Description of the course

FINANCE

(name)

Field of knowledge, direction of training, educational degree		
Educational degree	bachelor	
Specialty	071 «Accounting and taxation»	
Educational program	Accounting and Auditing	
Characteristics of the discipline		
Type	required	
Total hours	150	
Number of ECTS credits	5	
Number of Moduls	2	
Form of final control	exam	
Distribution of hours for different forms of study		
	full-time	external
Course	2	2
Semester	2	2
Lectures, hours	30	4
Practical classes (seminars), hours	30	6
Independent work of student, hours	90	140
Individual tasks	-	-
Number of weekly hours for full-time study: classroom	4	

2. Purpose, tasks and competencies of the course

«Finance» is one of the normative disciplines that is offered for students studying the specialty «Accounting and Taxation (Accounting and Audit)».

The purpose of the course is the formation of a system of fundamental knowledge about the set of financial relations, which express the distribution and redistribution of the value of gross domestic product at the macro and micro levels.

The main tasks of studying the discipline are:

to give students a bachelor's degree program a correct understanding of the laws in the field of financial relations of the state, business entities and the population and to reveal ways to use these laws in the practice of financial work;

to show the possible directions of the impact of finance on social progress and the role of finance in the economic restructuring of society in the development of market relations;

to identify a set of measures to ensure the use of finance as one of the effective levers of economic policy.

The subject of the «Finance» is the economic relations concerning the formation, distribution and use of centralized and decentralized monetary funds.

The place of the discipline in the structural and logical scheme. Discipline «Finance» deepens and concretizes the knowledge of students acquired in the study of disciplines «Macroeconomics», «Microeconomics», «Economic Theory». Studying the course «Finance» allows you to teach students the right way to navigate a large number of legal regulations and thus provide the basis of knowledge in this area of activity. The discipline «Finance» is closely used with the such disciplines of the following semesters as «Budget System», «Tax System», «Financial management», with which it is thematically related.

Results of studies: after studying this discipline student should *know*:

- theoretical foundations of financial science;
- main areas of application of financial concepts;
- relationship of areas and parts of the financial system;
- interaction of the main subjects of financial relations in conducting the financial policy of the state;
- role and place of public finances in the context of economic reproduction;
- basics of budget and tax system;
- features of the emergence of public credit and public debt;
- instruments of financial and insurance markets;
- system of state social funds;
- principles of household finance, corporate finance and international finance.

be able to:

- use basic financial concepts in the analysis of economic phenomena;
- analyze the budget, tax policy of the state;
- assess the impact of the tax system on the activities of enterprises;
- classify instruments of financial and insurance markets;

- analyze the income and expenditure of households and enterprises;
- solve problems in the field of international finance;
- choose effective ways of financial management.

As a result of studying the discipline students are required:

general competencies: ability to apply knowledge in practical situations; ability to plan and manage time; ability to conduct research at the appropriate level; ability to search, process and analyze information from various sources; ability to communicate with representatives of other professions of groups of different levels (with experts from other fields of knowledge / types of economic activity); ability to exercise their rights and responsibilities as a member of society, to realize the values of civil society and the need for its sustainable development, the rules of law, human and civil rights and freedoms in Ukraine.

professional competencies: ability to study trends in economic development using the tools of macro- and microeconomic analysis, to assess current economic phenomena; understanding and ability to critically comprehend the conceptual foundations of economic theory, which relate to finance, banking and insurance and generalize the principles and patterns of functioning and development of financial systems; ability to master and understand information on the current state and trends of financial systems (public finance, including budget and tax systems, business finance, household finance, financial markets, banking system and insurance); ability to apply economic and mathematical methods and models to solve financial problems; ability to perform control functions in the field of finance, banking and insurance; ability to form and implement communications in the field of finance, banking and insurance; ability to substantiate, make professional decisions in the field of finance, banking and insurance and take responsibility for them; ability to maintain an appropriate level of knowledge and constantly improve their training in finance.

3. Program and course structure for

Назви змістових модулів і тем	Кількість годин											
	<i>денна форма</i>						<i>заочна форма</i>					
	усього	у тому числі					усього	у тому числі				
		л	п	лаб	інд	с.р.		л	п	лаб	інд	с.р.
1	2	3	4	5	6	7	8	9	10	11	12	13
Module 1. Theoretical foundations and levels of finance												
TOPIC 1. The evolution and object of finance	10	2	2			6	14					14
TOPIC 2. The financial system and financial policy of the state	18	4	4			10	16	2				14
TOPIC 3. The finance of the households	14	2	2			10	15		1			14
TOPIC 4. The finance of the enterprises	14	2	2			10	15		1			14
TOPIC 5. The international finance	18	4	4			10	14					14
TOTAL	74	14	14			46	74	2	2			70
Module 2. Characteristics of the financial system's elements												
TOPIC 6. The taxes and the tax system	18	4	4			10	14					14
TOPIC 7. The budget and the budget system	18	4	4			10	16	2				14
TOPIC 8. The market of insurance	12	2	2			8	16		2			14
TOPIC 9. The financial market	16	4	4			8	16		2			14
TOPIC 10. The financial management	12	2	2			8	14					14
TOTAL	76	16	16			44	76	2	4			70
TOTAL HOURS	150	30	30			90	150	4	6			140

4. Topics of seminars

(not provided)

5. Topics of practical classes

No	Names of topics	Number of hours for full-time form
1	TOPIC 1. The evolution and object of finance	2
2	TOPIC 2. The financial system and financial policy of the state	4
3	TOPIC 3. The finance of the households	2
4	TOPIC 4. The finance of the enterprises	2
5	TOPIC 5. The international finance	4
6	TOPIC 6. The taxes and the tax system	4
7	TOPIC 7. The budget and the budget system	4
8	TOPIC 8. The market of insurance	2
9	TOPIC 9. The financial market	4
10	TOPIC 10. The financial management	2
	Total	30

6. Topics of laboratory classes

(not provided)

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

1. Defining finance. The science about the finance. Functions of the finance.
2. Financial policy. Tools and goals of financial policy.
3. The basic institutes of a financial system of Ukraine.
4. Essence, personal touches of finances of enterprises and organizations.
5. Objective necessity of the tax system. Component parts of the tax system.
6. Classification of taxes.
7. Elements of the tax concern. Principles of the taxation.
8. The budget classification of Ukraine.
9. The structure of the budget.
10. The budget process and its participants.
11. Forms of exceeding of profits are above charges: budgetary backlogs, budgetary surplus, budgetary profit.
12. Budgetary deficit as basic factor of state credit.
13. A role and place of state credit is in coverage of deficit of budget.
14. National debt, his structure and kinds.

15. Problems of national debt, his limit, and order of service.
16. A role of local budgets is in economic and social development of regions.
17. Pension fund. Aims, organizational structure, forming sources and directions of the use.
18. Fund of state social security, his task.
19. Essence of insurance and his function. Defining insurance.
20. Basic functions and participants of financial market.
21. Structure of financial market.
22. Modern state of the insurance market of Ukraine.
23. Concept of international finances. Functions of international finances.
24. Aims and functions of the World bank.
25. The sphere of financial relations. Essence, objective necessity of finances.
26. The finance theory as a science about the finance of the state.
27. Financial strategy, financial priorities.
28. Essence of financial mechanism, his composition and setting.
29. Determination of financial resources.
30. A concept, essence and place of finances of enterprises.
31. Basic taxes in Ukraine.
32. Functions of finances of enterprises.
33. The state budget of Ukraine, its setting, composition and structure.
34. Classification of profits of the state budget.
35. Charges of the state budget.
36. Composition and structure of the budgetary system of Ukraine.
37. Economic essence and role of state credit. Forms of state credit.
38. Subjects of state credit, their classification.
39. Profits of local budgets, their description.
40. State loans as basic form of state credit.
41. Classification of types of state loans.
42. The principles of insurance. The types of insurance.
43. Risk concept. Classification of risks. Determination of insurance risk.
44. Legislative adjusting of financial market.
45. Government control of financial market.
46. Subjects of the off-bank system.
47. Structure of international finances. Description of international finances.
48. International financial organizations.
49. Kinds and functions of international financial organizations.
50. International monetary fund and purpose of creation.

Example of tests

1. The distributive function of finance is carried out through:

1	Primary distribution of GDP (gross domestic product) and National Income;
2	Secondary distribution (redistribution) of GDP and NIncome;
3	Distribution and redistribution of GDP and NIncome through financial system;
4	Control over the redistribution of GDP to the relevant funds.

2. Anti-inflation measures are:

1	Monetary measures of the NBU (National Bank of Ukraine);
2	Increase in social benefits;
3	Investment of budget funds in the development of production;
4	Liberalization in foreign economic activity.

3. Unification of government loans is:

1	Change in loan yields;
2	Cancellation of loans;
3	Extension of loans (prolongation);
4	Combine several loans into one.

4. Budget system of Ukraine includes:

1	state budget;
2	district budget;
3	local budget;
4	municipal budget.

5. The subject of financial science is:

1	Rational use of financial resources;
2	Activities of the state to create and use funds of financial resources;
3	Loan relationship;
4	Economic activity of enterprises.

6. Structure of budget is divided into:

1	reserve and general funds;
2	general and special funds;
3	reserve and special fund.

7. What trait is required to characterize a household?

1	Cohabitation in one area;
2	Joint management;
3	Joint budget;
4	Common children.

8 The main tasks of public monetary policy include:

1	Implementation of plans for public investment resources, regulation of consumer demand;
2	Support of balance of payments, regulation of exchange rates and international settlements;
3	Financing the development of the national economy, social programs and international relations;
4	Ensuring the receipt of revenues by the state budget, regulation of inter-budgetary relations.

9. Operational financial plan, the main purpose of which is to forecast the financial condition of the enterprise on a certain date - is:

1	Balance of income and expenses of the enterprise;
2	Estimate of income and expenses;
3	Balance of financial resources and expenditures;
4	Payment calendar.

10. The tax base - is:

1	The share of tax in the payer's income;
2	Physical, value or other characteristic expression of the object of taxation to which the tax rate is applied and which is used to determine the amount of tax liability;
3	Legislatively established amount of tax, based on the object of taxation or the scale of measurement;
4	Legislatively established conditions for reducing the tax burden.

8. Methods of education

Methods used in the presentation of learning material and courses:

- analytical method involves mental or practical decomposition of the whole into parts for the isolation of essential features of these parts;
- synthetic - a technique that involves a combination of theoretical and practical analysis of selected elements or properties of the object and phenomena into a single unit;
- deductive method involves the movement of learning material from general to specific, single;
- traduktyvnyy method - the kind of reasoning in which the link and the conclusions are judgments the same degree of generality (from individual to individual, from the general to the public). In terms of individual mental activity students use the following teaching methods: problem statement, research, partly retrieval.

The use of these methods are based on a consistent and purposeful statement to students problem problems solving which are under the direction of a teacher actively acquire new knowledge that contributes to the intellectual development of the individual.

9. Forms of control

Forms of control of student's knowledge are current control, intermediate certification and final control.

Current control is carried out during seminars and practical classes and aims to check the level of preparation of the student in the study of current material. Ongoing control can be carried out by oral and written questioning, solving test tasks, preparing reports and abstracts, performing tests by part-time students.

Intermediate certification for full-time students aims to determine the totality of student knowledge of the discipline at the end of a certain stage of study of the discipline and is conducted in the form of tests and testing on several topics in the form of modules.

Final control is conducted at the end of the semester to determine the amount of knowledge of the student at the end of the course and is carried out in the form of an exam.

In preparation for the exam, the student independently carries systematize your knowledge, as well as other topics and questions for self-study, which is included in the course «Finance». The test is conducted at scheduled examinations. Examinations conducted by the Commission, consisting of: flow lecturer, coaches, conducting seminars. Each ticket has a number. At trial handed down key questions, tasks that require creative responses and the ability to organize knowledge and apply them in solving analytical problems and so on.

10. Distribution of points received by students

Student assessment is carried out in accordance with the provision "On examinations and tests in NULES of Ukraine", approved by the Academic Council of the University on 27.12.2019, protocol № 5.

Table 1

Rating scale

The amount of points for all types of educational activities	Score on a national scale
90 – 100	well
74 – 89	good
60 – 73	satisfactorily
0 – 59	unsatisfactorily

In order to determine the rating of a student (learner) from the mastering of discipline R (up to 100 points), the obtained rating from the attestation (up to 30 points) is added to the student (listener) rating of the educational work (up to 70 points).

11. Methodological literature of discipline

1. Education and Methodical Recommendation for Self-Studying of Discipline "Finance" for Master of Business Administration of the Faculty of Agricultural Management [Текст]: навчально-методичне видання / National university of life and environmental science Ukraine; уклад. Н.М. Дробот. К.: Видавничий центр НУБіП України, 2013. 64 с.

2. Методичні рекомендації та завдання для самостійного вивчення дисципліни "Фінанси" для напряму підготовки 6.030504 "Економіка підприємства", 6.030509 "Облік і аудит" [Текст]: методичні рекомендації / НУБіП України; уклад. О.Є. Данилевська-Жугунісова, Ю.В. Негода. К.: ЦП "Компринт", 2014. 73 с.

12. The educational literature of discipline

Basic:

- | | | |
|---|----------|--|
| 1. Бюджетний кодекс | України. | URL: |
| http://zakon1.rada.gov.ua/laws/show/2456-17 | | |
| 2. Господарський кодекс | України. | URL: |
| https://zakon.rada.gov.ua/laws/show/436-15 | | |
| 3. Податковий кодекс | України. | URL: |
| http://zakon1.rada.gov.ua/laws/show/2755-17 | | |
| 4. Закон України Про акціонерні товариства. | URL: | http: www.rada.gov.ua |

5. Закон України Про господарські товариства. URL: <http://www.rada.gov.ua>
6. Закон України Про страхування. URL: <http://www.rada.gov.ua>
7. Закон України Про фінансові послуги та державне регулювання ринків фінансових послуг. URL: <http://www.rada.gov.ua>
8. Закони України Про Державний бюджет на __ рік. URL: <http://www.rada.gov.ua>
9. Постанова Про затвердження Порядку нарахування та сплати єдиного внеску на загальнообов'язкове державне соціальне страхування за деякі категорії застрахованих осіб. URL: <http://www.rada.gov.ua>
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11. Eddie McLaney. Business Finance. Theory And Practice. Pearson Education Ltd, 2009.
12. Fedosov V.. Modern Ukrainian Financial Science: theoretical paradigm & practical concept of public finance. Київ: Кондор, 2019. 448 с.
13. Finance: workshop: student's textbook / S. Kuznetsova, V. Varenik, M. Vakulich, oth/. Dnepropetrovsk: Alfred Nobel University Dnepropetrovsk, 2012. 124 p.
14. International finance: training manual , 5th edition, revised and enlarged. Edited by Yuriy Kozak. Kiev-Chisinau-Katowice-New York-Tbilisi: CUL, 2015.
15. Ivo Welch. Corporate Finance. Pearson Education Ltd, 2009.
16. Kenneth J. Boudreaux. Finance. Edinburgh Business School, 2016.
17. Key Terms in Finance, Banking, Accounting and Audit (Ключові терміни в системі фінансів, банківської справи, обліку та аудиту) / Андрейко Л.В., Бокун І.А., Козловська Г.Б., Ходцева А.О. Суми: Університетська книга, 2014. 123 с.
18. Lepeyko T., Myronova O., Blyznyuk T. Finance of enterprises: textbook. Харків: ХНЕУ, 2010.
19. Nicholas Shaxson and John Christensen. The Finance Curse. UK, Buckinghamshire, 2013. 89 p.
20. Sholoiko A. The role of the world insurance market infrastructure. Baltic Journal of Economic Studies. Vol. 3, No. 4, 2017.
21. Венгер В.В. Фінанси. Навчальний посібник рекомендований МОН України. К.: ЦУЛ. 2019. 148 с.
22. Вовчак О.Д. Гроші та кредит. Навчальний посібник рекомендовано МОН України. К.: ЦУЛ. 2019. 360 с.
23. Говорушко Т.А. Фінанси. К.: Центр учбової літератури. 2017. 376 с.
24. Горбач Л.М., Кадебська Е.В. Страхування. Підручник. К.: Кондор. 2018. 544 с.
25. Еш С.М. Ринок фінансових послуг. Підручник затверджений МОН України. К.: ЦУЛ. 2019. 420 с.
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31. Фінанси / авт. кол. економічного факультету Київського національного університету імені Тараса Шевченка; К.: ЛІРА-К. 2019. 732 с.
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33. Фінансова грамотність. Фінанси. Що? Чому? Як?: навчальний посібник / авт. кол.; К., 2019. 272 с.

Auxiliary:

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6. Андрущенко В.Л. Податкова система. К.: ЦУЛ. 2019. 416 с.
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13. Information on-line resources

1. Офіційний веб-сайт Верховної Ради України. URL: <http://portal.rada.gov.ua/>

2. Офіційний веб-сайт Державної казначейської служби України. URL: <http://treasury.gov.ua/main/uk/>

3. Офіційний веб-сайт Державної аудиторської служби України. URL: <http://www.dkrs.gov.ua/kru/uk/>

4. Офіційний веб-сайт Державної податкової служби України. URL: <https://tax.gov.ua/>

5. Офіційний веб-сайт Державної служби статистики України. URL: <http://www.ukrstat.gov.ua/>

6. Офіційний веб-сайт Державної фіскальної служби України. URL: <http://sts.gov.ua/>

7. Офіційний веб-сайт Міністерства освіти і науки України. URL: <http://www.mon.gov.ua/>
8. Офіційний веб-сайт Міністерства охорони здоров'я України. URL: <http://www.moz.gov.ua/>
9. Офіційний веб-сайт Міністерства розвитку економіки, торгівлі та сільського господарства України. URL: <https://www.me.gov.ua/>
10. Офіційний веб-сайт Міністерства фінансів України. URL: <http://www.mof.gov.ua/>
11. Офіційний веб-сайт Національного банку України. URL: <http://www.bank.gov.ua/>
12. Офіційний веб-сайт. Національна комісія з цінних паперів та фондового ринку. URL: <http://www.nssmc.gov.ua>
13. Офіційний веб-сайт. Моторне (транспортне) страхове бюро України. URL: <http://mtsbu.kiev.ua>
14. Офіційний веб-сайт. Ліга страхових організацій України. URL: <http://uainsur.com>
15. Офіційний веб-сайт. Пенсійний фонд України. URL: www.pfu.gov.ua

Курс в системі elearn: <https://elearn.nubip.edu.ua/enrol/index.php?id=4377>