**Degree of higher education - bachelor**
**Specialty: 072 Finance, Banking and Insurance**
**Educational and professional program: Finance and credit**
**Year of study - 3, semester - 1**
**Form of study: full-time**
**Number of credits: ECTS 4**
**The language of instruction is English**

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| **Course lecturer** | **Nehoda Yu. V., Sova O.O.** |
| **Lecturer contact information (e-mail)** | nehoda_y@nubip.edu.ua, sova@nubip.edu.ua |
| **Course page in eLearn** | https://elearn.nubip.edu.ua/course/view.php?id=3717 |

## ОПИС ДИСЦИПЛІНИ

On the basis of current legislation the discipline covers the problems of the budgetary theory and practice, formation and usage of budget, peculiarities of budget system structure and functioning in Ukraine. Its components, the system of revenues, the budgetary expenditures as well as the interbudgetary relations are thoroughly characterized. Special attention is given to the expenditures aimed at the economic activities, science, social and cultural sphere, defense, social security and management.

## СТРУКТУРА КУРСУ

| Topic | Years (lectures / prakt., sem.) | Learning outcomes | Task | Evaluation |
|---|---|---|---|---|
| **1 семестр** | | | | |
| **Module 1. Economic content of the budget and components of the budget system** | | | | **100** |
| TOPIC 1. Essence, purpose and role of the state budget. | 1/1 | Know the budget terminology, be able to analyze budget policy and justify areas for improvement. | Delivery of practical works. Writing tests, essays. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 2. Budget as a main financial plan of the state | 1/1 | Be able to characterize the budget as the main financial plan of the state. Be able to form and analyze the main documents used at all stages of the budget process (state and local). | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 3. Budget deficit and sources for its financing. | 2/2 | | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 4. Budget structure and construction of budget system in Ukraine. | 2/2 | Identify the causes, assess the consequences of the deficit and look for sources of funding. | Delivery of practical works. Writing tests, essays. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 5. Intergovernmental relations and the system of budget equalization. | 4/4 | Be able to characterize the current state of the budget system of Ukraine, identify problems of its functioning and know the trends of its development. Understand the methods and tools of budget equalization. Be able to calculate intergovernmental transfers. | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |

| Topic | Years (lectures / prakt., sem.) | Learning outcomes | Task | Evaluation |
|---|---|---|---|---|
| **Module 2. Revenues and expenditures of the state budget of Ukraine** | | | | **100** |
| TOPIC 6. State budget revenue system. | 4/4 | Know the classification of budget revenues and expenditures, be able to analyze the composition of revenues and expenditures of state and local budgets of Ukraine, have the skills to plan revenues and expenditures of the state budget. | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 7. Budget expenditure system. Public debt service. | 4/4 | | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 8. Budget expenditures on economic activity of the state and science. | 4/4 | Know the purpose and planning of budget expenditures and be able to analyze them for economic activity of the state and science, social protection and social sphere, defense, public authorities and local governments, public and local debt service.

Apply knowledge and skills in conducting individual calculations. | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 9. Budget expenditures on social protection and social security. | 4/4 | | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| TOPIC 10. Budget expenditures on defense and management. | 4/4 | | Delivery of practical works. Writing tests, essays. Problem solving. Doing independent work (including in eLearn). | Distribution of points by types of work according to the evaluation criteria in eLearn. |
| **In just 1 semester** | | | | **70** |
| **Examination** | | | | **30** |
| **Total for the course** | | | | **100** |

## EVALUATION POLICY

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| Deadline and rearrangement policy | Works that are submitted in violation of deadlines without good reason are evaluated at a lower grade. Rearrangement of modules takes place with the permission of the lecturer if there are good reasons (for example, sick leave). |
| Academic Integrity Policy | Write-offs during tests and exams are prohibited (including the use of mobile gadgets). Course papers, abstracts must have correct text references to the literature used. |
| Attendance policy | Attendance is mandatory. For objective reasons (for example, illness, international internship) training can take place on an individual schedule (in online form in consultation with the dean of the faculty and the lecturer). |

## STUDENT EVALUATION SCALE

| Rating of the applicant of higher education, points | The assessment is national based on the results of the compilation | |
|---|---|---|
| | exams | offsets |
| 90-100 | perfectly | credited |
| 74-89 | okay | |
| 60-73 | satisfactorily | |
| 0-59 | unsatisfactorily | not credited |