

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

Department of Finance


"APPROVED"
Dean of the Faculty of Economics
(Dr. Anatolii DIBROVA)
"08" 2024

"APPROVED"
at the meeting of _____
Department
of Finance
Minutes № 5 of " 13 " 08 2024
Head of the Department
(Dr. Natalia Shvets)

"REVIEWED"
Guarantor of the AP
(PhD. Olena Kireitseva)

**CURRICULUM OF ACADEMIC DISCIPLINE
FINANCE**

Field of knowledge 05 «Social and behavioral sciences»"

Specialty 051 «Economics» _____

Academic programme «International Economics»

Faculty (Education and Research Institute) _____ Faculty of Economics _____

Author(s): Ass. Professor, Ass. Professor, Doctor of Economics Viktoriia Rudevskia

(position, academic degree, academic rank)

Kyiv – 2024

Description of the Discipline Finance

(name)

Academic degree, specialty, academic programme		
Academic degree	<i>bachelor'</i>	
Specialty	<i>051</i>	
Academic programme	International Economics	
Characteristics of the discipline		
Type	compulsory	
Total number of hours	120	
Number of ECTS credits	4	
Number of modules	2	
Course project (work) (if any)	no	
Form of assessment	<i>exam</i>	
Indicators of the discipline for full-time and part-time forms of university study		
	Full-time	Part-time
Year of study	2	
Semester	4	
Lectures	<i>30 hours</i>	<i>hours</i>
Practical classes and seminars	<i>30 hours</i>	<i>hours</i>
Laboratory classes	<i>0 hours</i>	<i>hours</i>
Self-study	<i>60 hours</i>	<i>hours</i>
Number of hours per week for full-time students	<i>4 hours</i>	

1. Aim, objectives, competencies and expected learning outcomes of the discipline

Aim The Development of the economy of Ukraine is accompanied by the aggregate of economic relations, among which financial relations have an important value. They provide the rotation of financial streams in all spheres of the economic system of the country. In these conditions of current not only specialists but also every personality or house-owner must be able to form high-quality and effectively utilize money resources, in good time and in complete measure to execute financial, use public benefits, which are created in the process of forming, division, redistribution and use of gross domestic product. A leading role belongs to finances in the development of society; they form its viability and potential, providing realization of put before everybody, every enterprise and state on the whole tasks and aims. The basis of the study of financial science is mastering its fundamental principles. It determines the location of educational discipline "Finances" in the system of economic education. This course is the foundation for mastering bachelors and specialists of the strictly specialized financial disciplines.

Objectives The study of financial relations begins the teaching of discipline

which gives "Finances". Finance gives the possibility to purchase knowledge about the essence of finances, their functions, the composition of the financial system, financial mechanism, profits and charges of the State budget, tax system, insurance and financial market, and international finances. For more deep mastering the students of theoretical bases of finances are offered a collection of tests.

The task of study of financial theory consists in the next, that examining the or other forms of financial relations, to understand their essence: that they represent, as they influence the conduct of their subjects and as affect their interests, as interests of physical and legal individuals and states are taken into account here on the whole, what effectiveness of financial influence on socio-economic development of country and welfare of its citizens and financial state of enterprises, what financial contradictions arise up in society and as they decide.

The task of discipline is forming the integral system of knowledge about the essence and forms of display of finances, the mechanism of functioning of financial relations and their optimization in society, the composition and structure of the financial system, the aggregate of financial organs and institutes, principles of forming and functioning of separate spheres and the financial system.

Acquisition of competencies:

Integral competence (IC):

Ability to solve complex specialized tasks and practical problems in the economic sphere, characterized by complexity and uncertainty of conditions, which involves the application of theories and methods of economic science.

General competencies (GC):

GC03. Ability to think abstractly, analyze and synthesize.

GC08. Ability to search, process and analyze information from various sources.

Special (professional) competencies (SC):

SC13. Ability to conduct an economic analysis of the functioning and development of economic entities and assessment of their competitiveness.

SC14. Ability to analyze in-depth problems and phenomena in one or more professional areas, taking into account economic risks and possible socio-economic consequences.

Expected Learning Outcomes (ELO):

ELO05. Apply analytical and methodological tools to substantiate proposals and make managerial decisions by various economic agents (individuals, households, enterprises and public authorities).

ELO10. Analyze the functioning and development of business entities, identify functional areas, and calculate relevant indicators that characterize the

effectiveness of their activities.

ELO11. Be able to analyze the processes of state and market regulation of socio-economic and labor relations.

2. Programme and structure of the discipline for:

- full-time (part-time) form of study;
- reduced full-time (part-time) form of study

Modules and topics	Number of hours													
	full-time							part-time						
	weeks	total	including					in total	including					
			l	p	lab	ind	s.st		l	p	lab	ind	s.st	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Module 1: Title														
Topic 1: Financial science as cognition of essence of finance	1-2	12	2	4		6								
Topic 2. Genesis and evolution of finance	3-4	12	2	4		6								
Topic 3 Financial science development	5-6	12	4	2		6								
Topic 4 Financial system	7	12	2	4		6								
Topic 5 Financial law and financial policy	8-9	12	4	2		6								
Total for module 1	60		14	16		30								
Module 2. Title														
Topic 1: Financial safety	8-9	12	4	2		6								
Topic 2. Public finance. Taxes and tax system	10-11	12	4	2		6								
Topic 3. State credit and national debt	12-13	12	4	2		6								
Topic 4. Budget and budgetary system	14	12	2	4		6								
Topic 5. Budget deficit	15	12	2	4		6								
Total for module 2	60		16	14		30								
Total hours	120		30	30		60								
Course project (work)														
(if included in the curriculum)			-	-	-		-		-	-	-		-	
Total hours	60		30	30		60								

3. Topics of laboratory (practical, seminar) classes

№	Topic title	Hours
1	Financial science as cognition of the essence of finance	3
2	Interest of different religions in finance and attitude to debt	3
3	Approaches to financial science and general methods in finance	3
4	Elements and architecture of the financial system	3
5	Role, subjects and objects of financial policy	3
6	Financial security in a globalized world	3
7	Tax system in Ukrainian public finance	3
8	Current volume of public credit and public debt in Ukraine	3
9	Current situation in the Ukrainian budget	3
10	Current Ukrainian budget deficit: Causes and resources	3

4. Topics for self-study

№ s/n	Topic title	Hours
1	Finance as the economic category.	3
2	Role of Finance in expanded reproduction.	3
3	Structure Tax Service of Ukraine.	3
4	Financial safety in Ukraine.	3
5	The historical aspect of understanding the essence of Finance.	3
6	Relationship finance other economic categories.	3
7	Appointment of Finance and their signs.	3
8	Functions of Finance.	3
9	The historical aspect of understanding the essence of Finance.	3
10	The term "finance", "money", "financial resources". Distinctive and common features.	3
11	Financial Sciences in Ukraine.	3
12	Management financial system of Ukraine.	3
13	National Bank of Ukraine and its functions.	2
14	State Treasury and the Accounting Chamber of ASE and function.	4
15	Financial crisis and principles of its occurrence.	2
16	State credit as a specific element of public finance.	3
17	Extrabudgetary funds of local governments.	2
18	Financial services market and its characteristics.	4
19	Bonds and treasury bills.	4
20	Financial instruments of stock market (savings certificates, promissory notes, privatization securities, investment certificates)	3
	Total	60

**5. Tools for assessing expected learning outcomes:
(select necessary or add)**

- exam;
- module tests;
- abstracts;
- graphic design works;
- presentation of laboratory and practical works;
- other types.

6. Teaching methods:

- verbal method (lecture, discussion, interview, etc.);
- practical method (laboratory, practical classes);
- visual method (illustration, demonstration);
- processing learning resources (note-taking, summarising, reviewing, writing an abstract);
- video method (remote, multimedia, web-based, etc.);
- self-study (completing assignments);
- individual research work;
- problem lectures - designed to develop logical thinking of students and are characterized by highlighting the main conclusions of the issues under consideration.
- mini-lectures - characterized by large capacity, complexity of logical theories, images, evidence and generalizations
- games and cases solving

7. Assessment methods:

- exam;
- oral or written assessment;
- module tests;
- team projects;
- essays and reports;
- presentation of practical works;
- presentations at academic events
- other types.

8. Distribution of points received by students

The assessment of student's knowledge and skills is conducted by means of a 100-point scale and is converted into national grades according to Table 1 of the current *Exam and Credit Regulations at NULES of Ukraine*.

Student's rating, points	National grading of exams and credits	
	exams	credits
90-100	excellent	pass
74-89	good	
60-73	satisfactorily	
0-59	unsatisfactorily	fail

To determine a student's rating in the discipline R_{DIS} (up to 100 points), the received assessment rating R_A (up to 30 points) is added to the academic performance rating R_{AP} (up to 70 points): $R_{DIS} = R_{AP} + R_A$.

9. Teaching and learning aids

- e-learning course of the discipline
(<https://elearn.nubip.edu.ua/course/view.php?id=2894>);
- lectures and presentations (in electronic form);
- textbooks, manuals, tutorials;
- guidelines for studying a discipline by full-time and part-time students.

10. Recommended sources of information

1. Міщенко В. С., Нагаєва Г. О. Фінанси: навч. посіб. Харків: ХНАУ, 2020. 126с.
2. Близнюк О. П., Іванюта, О. М. Фінанси. Харків: ХДУХТ, 2020. 123 с.
3. Малишко В.В. Державні фінанси України та їх вплив на соціально-економічний розвиток держави. Київ: НІСД, 2020. 380 с.
4. Лункіна Т. І., Мікуляк К. А. Фінанси у схемах і таблицях. 2021. 31 с.
5. Рудевська В.І. та ін. Вплив ліквідності банківської системи на обсяг кредитування та інвестицій у державні цінні папери в період війни. Фінансово-кредитна діяльність: проблеми теорії та практики, 2024. №1(54). С. 37-50.
6. Рудевська В. І. Еволюція теорій економічного зростання та чинники його оцінювання. Проблеми і перспективи економіки та управління, №2(22). 2021. С. 18-30.
7. Рудевська В.І. та ін. Фінансова стабільність та інновації: взаємозв'язок та перспективи розвитку. Економіка і право майбутнього, 2024. №4 (2). С. 214-228.
8. Рудевська В., Швець Н., Танасе В. Цивілізаційний розвиток як передумова прогресу в досягненні цілей сталого розвитку. Соціально-економічні відносини в цифровому суспільстві, 2021. №1(51). С. 86-96.
9. Bobokhanovna N. S. Regulation of revenues of local budgets. World Economics and Finance Bulletin, 2023. №21. P. 1-4.
10. Cuadrado-Ballesteros B., Bisogno M. Budget transparency and financial sustainability. Journal of Public Budgeting, Accounting & Financial Management, 2022. № 34(6). P. 210-234.
11. Рудевська В. І., Слущкий Б. О. Порівняльний аналіз впливу облікової ставки як інструменту монетарної політики на процес стабілізації макропоказників країни: досвід України, Польщі, Німеччини, Молдови та Туреччини. Інвестиції: практика та досвід. 2023. № 9. URL: <https://nayka.com.ua/index.php/investplan/article/view/1471>
12. Методичний підхід до кількісної оцінки рівня фінансової безпеки підприємства. / [Б. В. Самородов, О. О. Сосновська, М. О. Житар та ін.]. Проблеми теорії та практики фінансово-кредитної діяльності, 2020. №1(32). С. 269-277.
13. Tresch R. W. Public finance: A normative theory. Academic Press. 2022. p. 373.
14. Tulush L. D., Leontovych S. P., Radchenko O. D. State regulation of financial

security under military conditions. Publishing House “Baltija Publishing”. 2022. P. 199-221. URL: <https://dspace.uzhnu.edu.ua/jspui/bitstream/lib/45110/1/Sc-mon-VSMB-2022.pdf>

15. Assessment of financial sustainability of the local budgets: case of Ukraine. / [Lysiak L., Kachula S., Hrabchuk O. etc]. Public and Municipal Finance, 2020. №9(1). P. 48-59.

16. Rudevskya, V., Riznyk, D., Tanase, V., Yatsenko, O., & Rak, R. (2024). Financial Stability and Innovation: Interconnection and Development Prospects. *Futurity Economics&Law*, 4(2), 214–228. <https://www.futurity-econlaw.com/index.php/FEL/article/view/26>

17. Рудевська, В. І., Романишин, В. О., & Драган, О. О. (2024). Роль інтелектуального аналізу даних у підвищенні точності фінансового прогнозування. *Актуальні питання економічних наук*, (6). <https://doi.org/10.5281/zenodo.14315385>

Online sources

1. <https://nubip.edu.ua/node/17325> - Електронна бібліотека НУБіП України

2. Офіційний веб-портал Верховної Ради України. – Режим доступу: <http://portal.rada.gov.ua>.

3. Офіційний веб-портал Державної казначейської служби України. – Режим доступу: <http://treasury.gov.ua/main/uk/index>.

4. Офіційний веб-сайт Державної служби статистики України. – Режим доступу: <http://www.ukrstat.gov.ua/>.

5. Офіційний сайт Державної аудиторської служби України. URL: <http://www.dkrs.gov.ua/kru/uk/publish/article/130718>

6. Офіційний сайт Міністерства розвитку економіки, торгівлі та сільського господарства України. URL: <http://www.me.gov.ua/?lang=uk-UA>

7. Офіційний веб-сайт Міністерства інфраструктури України. – Режим доступу: <http://mtu.gov.ua/>.

8. Офіційний веб-сайт Міністерства освіти і науки України. – Режим доступу: <http://www.mon.gov.ua>.

9. Офіційний веб-сайт Міністерства охорони здоров'я України. – Режим доступу: <http://www.moz.gov.ua>.

10. Офіційний веб-сайт Міністерства розвитку громад та територій України. URL: <https://www.minregion.gov.ua/about/>

11. Офіційний веб-сайт Міністерства соціальної політики України. – Режим доступу: <http://www.mlsp.gov.ua>.

12. Офіційний веб-сайт Міністерства фінансів України. – Режим доступу: <http://www.minfin.gov.ua/>.

13. Офіційний веб-сайт Комітету Верховної Ради України з питань бюджету. – Режим доступу: <http://budget.rada.gov.ua/kombjudjet/control/uk/index>.

14. Урядовий портал. Єдиний веб-портал органів виконавчої ради України. –

Режим доступу: <http://www.kmu.gov.ua/control/>.

15. Офіційний веб-сайт Асоціації міст України [Електронний ресурс]. –

Режим доступу: <https://www.auc.org.ua/>

Курс в системі elearn – <https://elearn.nubip.edu.ua/course/view.php?id=4377>