

BUDGET SYSTEM

Financial Economics Faculty

Year of study: 3^d

Credits: 4 ECTS

Practical classes: 144

Obligatory

Lecturers: Senior Lecturer A. Dedikov

Purpose: To build knowledge on the organization and functioning of the fiscal system and fiscal policy.

Objective: To explore the theoretical bases of formation and use of the state budget, the budget structure and principles of the budget system, public credit and debt management, methods and sources of revenue; to master the method of determining the volume of expenditure and its impact on the implementation of state functions.

Subject: set of relations on the formation and use of the centralized monetary fund of the state.

Content of the subject is revealed in the topics: The essence, the purpose and the role of the state budget. Budget as a main financial plan of a state. Budget deficit and sources of funding. Budget structure and budget system of Ukraine. Intergovernmental relations and the system of fiscal equalization. System of revenues. System of expenditures. Budget expenditures on economic activities of the state and science. Budget expenditures on social protection and social services. Budget expenditures on defense and management. Budget expenditures on servicing the national debt.

Supporting lectures and practical classes: computer, multimedia equipment, didactic materials.

Assessment: written test, performance of individual tasks, test, lecture and practical modules, examination.

Teaching methods: interactive (thought-provoking) lectures, role plays, case-studies, business simulations

Instructional Support: reference compendium of lectures, teaching materials, control tests.

Examination method: written examination

Registration for the course: none.

Registration for the exam: as scheduled.

Language: Ukrainian or Russian.