

**BUDGET MANAGEMENT**  
**Financial Economics Faculty**  
**Year of study: 5<sup>th</sup>**  
**Credits: 4 ECTS**  
**Practical classes: 144**  
**Obligatory**

**Lecturers: Senior Lecturer A. Dedikov**

**Purpose:** to provide knowledge on the organization and management of the budget process in the country.

**Objective:** To study the function and structure of the operational budget management bodies, the theoretical foundations of execution of the revenue and expenditure side, to acquire skills of accounting budget execution in financial institutions, compiling budget reports, monitoring the implementation of the budget.

**Subject:** State budget resources and relationships associated with their use.

**Content of the subject is revealed in the topics:** Nature and components of budget management. The structure of the state budget as an object of control. Operational budget management bodies. Budget planning. Budget execution. Accounting for budget execution. Reporting on budget execution. Monitoring the implementation of the budget. World experience of budget management.

**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.