

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ

ЗАТВЕРДЖЕНО

на засіданні кафедри
державного управління,
публічного адміністрування та
економічної політики
Протокол № 1 від 25.08.2023 р.

ПОГОДЖЕНО

Проректор з навчально-методичної роботи



Каріна ПЕМАШКАЛО

ПУБЛІЧНІ ФІНАНСИ

робоча програма навчальної дисципліни (РПНД)

Галузь знань	28 "Публічне управління та адміністрування"
Спеціальність	281 "Публічне управління та адміністрування"
Освітній рівень	третій (освітньо-науковий)
Освітня програма	"Публічне управління та адміністрування"

Статус дисципліни	вибіркова
Мова викладання, навчання та оцінювання	англійська

Розробник:
к.е.н., доцент


Вікторія МЕЛЬНИК

Завідувач кафедри
державного управління,
публічного адміністрування
та економічної політики


Наталія ГАВКАЛОВА

Гарант програми


Вікторія МЕЛЬНИК

Харків
2023

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

APPROVED

at the meeting of the department of
public administration and
economic policy
Protocol № 1 of 25.08.2023

AGREED

Vice-rector for educational and methodical work



Karina NEMASHKALO

PUBLIC FINANCE

Program of the course

Field of knowledge **28 «Public management and administration»**
Specialty **281 «Public management and administration»**
Study cycle **the third (educational and scientific)**
Study programme **«Public management and administration»**

Course status **elective**
Language **English**

Developer:
PhD (Economics),
Associate Professor


Viktoriia MELNYK

Head of Department
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Kharkiv
2023

INTRODUCTION

Finance is an important economic instrument of state intervention in the processes of expanded reproduction, distribution and redistribution of the gross domestic product. Using them, the state can actively influence the economic and social development of the country both positively and negatively. Being objective in nature, they largely depend on the subjective actions of the political forces in power. Currently, in Ukraine, the most acute problems of the economic and social life of the state are concentrated in the sphere of public finances. These are the budget deficit and public debt, taxation and the effectiveness of budget expenditures, the state of local finances, problems of inter-budgetary relations, etc.

The purpose of the course is to form a system of competences regarding the use of public finance management methods and tools.

To achieve the goal, the following main tasks are set: mastering the essence, functions and role of public finance as a component of the financial system of the state; the content of the state financial policy and the mechanism of its implementation; organizational foundations of public finance management; regulatory and legal basis of the functioning of public finances; theoretical foundations and features of the functioning of the main elements of the public finance system of Ukraine.

The object of study of the course is financial relations at the macro- and meso-levels, the peculiarities of their development at the modern stage.

The subject of the course is the principles, forms and methods of public finance management in modern conditions.

The learning outcomes and competencies formed by the course are defined in table 1.

Table 1

Learning outcomes and competencies formed by the course

Learning outcomes	Competencies
LO1	GC4, GC6, SC3, SC5, SC12
LO2	GC4, GC6, SC3, SC5, SC12
LO3	GC4, GC6, SC3, SC5, SC12
LO6	GC4, GC6, SC3, SC5, SC12
LO8	GC4, GC6, SC3, SC5, SC12
LO11	GC4, GC6, SC3, SC5, SC12

where, GC4. The ability to rethink the existing and create new holistic knowledge in the professional field and to solve complex social, scientific, cultural, ethical and other problems.

GC6. Ability to establish scientific interaction, cooperation.

SC3. The ability to scientifically substantiate, develop and carry out an examination of normative legal acts, analytical reports, proposals, reports.

SC5. The ability to determine, scientifically substantiate and critically evaluate the strategic directions of territorial development at the national, regional and local levels.

SC12. Ability to develop scientifically based recommendations for improving public management and administration.

LO1. To know scientific concepts (theories), terminology, the history of development and the current state of scientific knowledge, to identify theoretical and practical problems in public management and administration.

LO2. Know and adhere to the basic principles of academic integrity in scientific and educational (pedagogical) activities.

LO3. To know and be able to apply general and special methods of scientific knowledge, laws, regularities and management principles to solve problems of public management and administration.

LO6. To be able to determine, evaluate and substantiate the priority areas of sustainable development at different levels of public management and administration.

LO8. Be able to prepare project requests for financing scientific research, develop program documents (strategies, programs, concepts) based on the analysis of foreign experience, assessment of legal and resource support and selection of adequate mechanisms for the development of public management and administration.

LO11. To be able to obtain scientific and applied results that contribute to the solution of modern problems in the strategic development of territories at the national, regional and local levels.

COURSE CONTENT

Content module 1. Theoretical foundations of public finance

Topic 1. Public finances as a component of the financial system

1.1. Economic nature and essence of public finances.

Historical and economic prerequisites for the emergence of finance. Specific features of finances, their social purpose. Definition of the concept of "public finance". The need for regulation and management of public finances.

1.2. Functions of public finance.

Concept and functions of public finance. The essence of distribution, control and social functions. The role of public finance in society. Financial policy and the choice of financial methods of regulation of socio-economic processes. Problems of formation and development of the financial system of the state and its financial policy.

1.3. Concepts and principles of building a financial system.

Finance as a type of social relations. Concept of financial system. Approaches to the structuring of the financial system. The main structural elements of the financial system of Ukraine.

1.4. The system of public funds as the material basis of public finances.

The main links of the modern system of public finances of Ukraine. Public finances of the state. Public finances of local self-government. Public finances of public (social) purpose.

Topic 2. State financial policy and the mechanism of its implementation

2.1. Financial policy as an integral part of the economic policy of the state.

Content and tasks of financial policy. Components of financial policy. The most important conditions for the effectiveness of financial policy. The importance of

financial policy in society. Components of the financial policy of the state.

2.2. Directions of implementation of state financial policy. Financial strategy and financial tactics. Types of financial regulation. Strict regulation. Moderate regulation. Policy of minimum restrictions., it Types of financial policy: policy of stabilization, policy of economic growth, policy of restraint of business activity. Types of financial policy at different historical stages.

2.3. The concept and structure of the financial mechanism.

The concept and composition of the financial mechanism. Financial methods: financial planning, operational management, financial control, financial support, financial regulation. Financial levers, incentives, sanctions. Regulatory and legal support.

Topic 3. Organizational foundations of public finance management

3.1. Public finance management system.

The concept of public finance management. Object and subject of management. The main forms, methods and tools of financial influence. The principles on which public finance management is based.

3.2. Financial apparatus and its functions.

Organizational composition of the financial system of Ukraine. Financial bodies and institutions. Peculiarities of public finance management in foreign countries.

Topic 4. Normative and legal principles of the functioning of public finances

4.1. The Constitution of Ukraine as the main source of financial law.

Finance law. Sources of financial law. Legal acts regulating financial relations in Ukraine.

4.2. Regulatory framework of public finance management in Ukraine.

The law as the main legal act. The role of the law as the main regulator of financial relations. Law on the State Budget of Ukraine. Budget Code of Ukraine.

4.3. International legal acts in the field of public finance.

The main content of international legal acts in the field of public finance.

Topic 5. Public revenues and public expenditures

5.1. Public revenues and methods of their mobilization.

Mobilization of financial resources at the disposal of the state. Sources of public revenue generation. The main methods of public revenue mobilization: taxes, loans and emissions.

5.2. The nature and purpose of public expenditures.

Use of accumulated funds for various state needs. Concept of public expenditure. State consumption. Budget financing. The relationship between state functions and public expenditures. Classification of expenses.

Content module 2. Basic elements of the public finance system

Topic 6. Taxes and the tax system

6.1. Socio-economic essence of taxes and their functions.

Concept of tax. History of taxation. The main features of the tax. Economic content of taxes. The material basis of taxes. Obligatory tax payments. Meeting. pay Deductions, contributions. Functions of taxes: fiscal, regulatory, incentive and distributive.

6.2. Elements of taxation. Classification of taxes.

The Tax Code of Ukraine, its structure and significance in the regulatory and legal support of the functioning of public finances. Elements of taxation: taxpayers; object of taxation; tax base; tax rate; tax calculation procedure; tax period; term and procedure for tax payment; the term and procedure for submitting reports on tax calculation and payment. Classification of taxes. Direct and indirect taxes. State and local taxes and fees.

6.3. The essence of the tax system and the principles of its construction.

The tax system and its elements. The concept and composition of the tax system. Principles of building an optimal tax system. Principles of construction of the tax system of Ukraine. Modern tax policy of Ukraine.

Topic 7. Budget and budget system

7.1. Budget as an economic and legal category.

Budget as an economic category. The place and significance of the budget in the general system of financial relations. Distribution and control functions of the budget. Legal characteristics of the budget. Material content of the budget. General and special fund of the budget.

7.2. Budget system and principles of its construction.

Concept of budget system and budget system. The main stages of formation and development of the budget system of Ukraine. Principles of building the budget system of Ukraine.

7.3. Budget classification.

The concept of budget classification and its purpose. Components of budget classification: classification of budget revenues; classification of expenditures and crediting of the budget; classification of budget financing; classification of debt.

7.4. Budget planning: essence and methods.

Concepts and functions of budget planning. Types of budget planning. Strategic budget planning. Strategy implementation. Medium-term and current planning. Principles of budget planning. Budget planning methods. Direct account method (itemized method). Analytical method. Normative method. Balance method. Program-target method.

Topic 8. State budget of Ukraine

8.1. Purpose and role of the state budget.

Purpose and role of the state budget in the market economy. The role of the state budget in ensuring income redistribution. The state budget as an effective tool for

regulating economic, social, demographic, and environmental processes at the macro- and micro-level.

8.2. Revenues of the State Budget of Ukraine.

Composition of revenues of the state budget of Ukraine. Revenues of the general and special fund of the state budget of Ukraine. The structure of revenues of the state budget of Ukraine.

8.3. Expenditures made from the State Budget of Ukraine.

Expenditures of the state budget. Main areas of use of budget funds. Factors affecting the formation of state budget expenditures of Ukraine in modern conditions.

8.4. Budget deficit: causes, types and ways of optimization.

The concept and causes of the budget deficit. Types of budget deficit. Sources of budget deficit financing. Ways to overcome the budget deficit.

Topic 9. Local budgets of Ukraine

9.1. The essence and purpose of local budgets.

The essence of local finances, their composition and role in the implementation of the policy of strengthening the economic independence of administrative-territorial formations in the conditions of market relations. Functions of the local budget. General and special funds of the local budget.

9.2. Revenues of local budgets.

Concept of income of local budgets. The main sources of income of local budgets. The main directions of strengthening the revenue base of local budgets.

9.3. Expenditures of local budgets.

The concept of local budget expenditures. Demarcation of types of expenditures between local budgets.

9.4. The budget for the development of local budgets.

Composition of revenues and expenditures of the development budget of local budgets according to the Budget Code of Ukraine. Purpose of the development budget and features of its formation and use.

Topic 10. State credit and state debt

10.1. State credit as a specific form of financial relations.

The economic essence of the state credit, its role in the formation of additional financial resources of the state and covering the budget deficit. The difference between a state loan and a bank loan. Functions of state credit.

10.2. Classification of state credit. State loans as the main form of state credit.

Forms of state credit. State loans. International government credit. Classification of government loans. State credit management. Peculiarities of operative management of state credit. Efficiency of state credit operations.

10.3. State debt.

Public debt and its maintenance in Ukraine. Types of public debt. Public debt management: basic principles and methods.

The list of practical (seminar) studies in the course is given in table 2.

Table 2

List of practical (seminar) studies

Name of the topic and / or task	Content
Topic 1. Practical (seminar) class 1	Practical (seminar) session on the topic: "Public finance as a component of the financial system" Practical task "Comparative characteristics of public finances of foreign countries"
Topic 2. Practical (seminar) class 2	Practical (seminar) session on the topic: "State financial policy and the mechanism of its implementation" Practical task "Characteristics of types of financial policy at different historical stages"
Topic 3. Practical task 3	Practical task "Building a scheme of interconnection of public finance management bodies"
Topic 4. Practical task 4	Practical task "Characteristics of the normative and legal framework of public finance management in Ukraine"
Topic 5. Practical task 5	Practical task "Determining the characteristics of the distribution of public revenues and expenditures between the branches of the budget system of Ukraine"
Topic 6. Practical task 6	Practical task "Analysis of the dynamics of tax revenues to the State and local budgets of Ukraine"
Topic 7. Practical (seminar) class 3	Round table "The main problems of building an effective budget system in Ukraine"
Topic 8. Practical task 7	Practical task "Analysis of the structure of revenues and expenditures of the State Budget of Ukraine"
Topic 9. Practical task 8	Case: "Determining the type of financial stability of the local budget"
Topic 10. Practical task 9	Practical task "Analysis of the dynamics of the budget deficit and public debt management indicators" Round table "Public debt of Ukraine in modern economic conditions: management problems and prospects"

The list of self-studies in the course is given in table 3.

Table 3

List of self-studies

Name of the topic and / or task	Content
Topic 1 - 10	Study of lecture material and regulatory framework of Ukraine
Topic 1 - 10	Preparation for practical (seminar) classes
Topic 1, 2	Preparation of presentations
Topic 5	Essay writing
Topic 1 - 10	Preparation for current control

The number of hours of lectures, practical (seminar) and hours of self-study is given in the technological card of the course.

TEACHING METHODS

In the process of teaching an course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such learning methods as:

Verbal (lecture (Topic 1-5), problem lecture (Topic 6-10), seminar-discussion (Topic 1-2), round table (Topic 7, 10)).

In person (demonstration (Topic 1-10)).

Practical (practical work (Topic 1-6, 8-10), essay (Topic 5), case method (Topic 9)).

FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point cumulative system for assessing the learning outcomes of students.

Current control is carried out during lectures, practical and seminar classes and is aimed at checking the level of readiness of the student to perform a specific job and is evaluated by the amount of points scored for courses with a form of semester control as grading: maximum amount is 100 points; minimum amount required is 60 points.

The final control includes current control and assessment of the student.

Semester control is carried out in the form of a semester grading.

The final grade in the course is determined for disciplines with a form of grading, the final grade is the amount of all points received during the current control.

During the teaching of the course, the following control measures are used:

Current control: task by topic (40 points), essay (10 points), presentation (10 points), current control work (10 points), colloquium (30 points).

Semester control: Grading.

More detailed information on the assessment system is provided in technological card of the course.

RECOMMENDED LITERATURE

Main

1. Вдовенко Л. О. Фінанси : навч. посіб. / Л. О. Вдовенко, Н. М. Сушко, Н. Д. Фаюра. – Київ : Центр учбової літератури, 2023. – 244 с.
2. Луніна І. О., Бондарук Т. Г. Публічні фінанси та міжбюджетні відносини: навч. посіб. Київ : ДП «Інформ.-аналіт. агентство», 2019. – 304 с.
3. Маслій Н. Д. Фінанси публічного сектору: українські реалії та світовий досвід : навч. посіб. / Н. Д. Маслій, М. А. Дем'янчук. – Одеса : Астропринт, 2022. – 384 с.

4. Фінанси [Електронний ресурс] : навчально-практичний посібник / О. П. Полтніна, С. В. Юшко, Є. О. Малишко та ін. ; за заг. ред. д-ра екон. наук, професора І. В. Журавльової. – Харків : ХНЕУ ім. С. Кузнеця, 2021. – 216 с. Режим доступу : <http://www.repository.hneu.edu.ua/handle/123456789/29052>

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Additional

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7. Луніна І. О. Еволюція теорії та наукова концепція публічних фінансів / І. О. Луніна, Т. Г. Бондарук // Фінанси України. – 2019. – № 8. – С. 26-44.

8. Луніна І.О. Публічні фінанси в макроекономічній політиці зростання : монографія / І. О. Луніна ; НАН України, ДУ «Ін-т екон. та прогнозув. НАН України». – К., 2020. – 440 с.

9. Мельник В. І. Аналіз сучасного стану фінансового забезпечення соціально-економічного розвитку регіонів України // Інфраструктура ринку. – 2019. – № 30. – С. 304 – 310. Режим доступу : <http://www.repository.hneu.edu.ua/handle/123456789/19261>

10. Мельник В. І. Особливості фінансування галузі дорожнього господарства України в умовах децентралізації / В. І. Мельник // Інфраструктура ринку. – 2020. – № 42. – Режим доступу : <http://repository.hneu.edu.ua/handle/123456789/23175>

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<https://ojs.mruni.eu/ojs/public-policy-and-administration/article/view/7586>

Information resources

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19. Офіційний сайт Міністерства фінансів України. – Режим доступу : <https://mof.gov.ua/uk>.

20. Офіційний сайт Національного банку України. – Режим доступу : <https://bank.gov.ua>