

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

PUBLIC FINANCE

Syllabus

**for Master's (second) degree students
of speciality 281 "Public Management and Administration"**

**Kharkiv
S. Kuznets KhNUE
2018**

UDC 336.1(07.034)

P97

Compiled by: N. Gavkalova
O. Polezhaeva

Затверджено на засіданні кафедри державного управління, публічного адміністрування та регіональної економіки.

Протокол № 13 від 30.03.2018 р.

Самостійне електронне текстове мережеве видання

Public Finance : syllabus for Master's (second) degree students P97 of speciality 281 "Public Management and Administration" [Electronic resource] / compiled by N. Gavkalova, O. Polezhaeva. – Kharkiv : S. Kuznets KhNUE, 2018. – 53 p. (English)

The thematic plan of the academic discipline and its content in modules and themes are provided. Plans of lectures, practicals, seminars, materials for consolidation of knowledge (tasks for independent work, test questions), criteria for the assessment of students' knowledge, professional competences which a student should have after studying the discipline are given.

For Master's (second) degree students.

UDC 336.1(07.034)

© Simon Kuznets Kharkiv National
University of Economics, 2018

Introduction

Finance is an important economic tool for government intervention in the process of expanded reproduction, distribution and redistribution of the Gross Domestic Product. Using this tool, the state can actively influence the economic and social development in both positive and negative terms. Being objective in nature, it is largely dependent on subjective actions of political forces in power. Today, in Ukraine, the most acute problems of economic and social life of the state are concentrated in public finance. These are: budget deficit and public debt, taxation and efficiency of budget expenditures, the state of local finances, the problem of intergovernmental relations, etc.

Public finance is an area of activity that deserves careful study because of its importance to general education students as well as one of the training courses for Master's degree students.

The academic discipline "Public Finance" occupies an important place in the educational process because the methodological and methodical knowledge helps to form practical skills in the analysis, evaluation and development of measures for the effective management of the financial system to provide sustainable development.

The academic discipline "Public Finance" will contribute to the overall training of students, forming their skills in resolving scientific and analytical problems from the standpoint of public interest.

The academic discipline "Public Finance" is learnt in accordance with the curriculum of full-time students of speciality 281 "Public Management and Administration" of all forms of study.

1. Description of the academic discipline

Name of indicators	Speciality. Educational level	Characteristics of the discipline	
		full-time study	part-time study
Credits: full-time education – 5 part-time education – 6	Speciality 281 "Public Management and Administration"	Basic	
Content modules: 2	Speciality 281 "Public Management and Administration"	1st	1st
Total number of hours: full-time study – 150 part-time study – 180		Semester	
		2nd	1st, 2nd
Weekly hours for full-time study: classroom – 2.5; self-study – 6		Educational level: Master's	Lectures
	16 hours		20 hours
	Practicals, seminars		
	24 hours		16 hours
	Independent work		
	110 hours		144 hours
		type of control	
		credit	

The ratio of class hours to self-study is:
for full-time study – 36.3 %;
for part-time study – 25 %.

2. The purpose and objectives of the academic discipline

The purpose of teaching this discipline is mastering the theoretical knowledge and formation of professional competences in the use of methods and tools of public finance management.

To achieve this goal the following **tasks are set**: learning of the nature, functions and role of public finance as part of the financial system of the state; the content of state financial policies and the mechanism for its implementation; the organizational bases of public finances management; the legal and regulatory rules of public finances; the theoretical principles and the main elements of the public finance system functioning in Ukraine.

The object of the academic discipline is the financial relationship at the macro- and mesolevels, especially their development today.

The subjects are: the patterns in financial relations, the role of public finance in the socio-economic restructuring of society to reform the country; a set of measures to ensure the use of finance as one of the effective tools of economic policy.

The content of the course is a logical continuation of the meaningful and methodical relationship with such disciplines as "Social Development", "State Regulation of Economy and Economic policy", "Development Planning".

While learning the academic discipline, students receive the necessary knowledge during the lectures and when performing practical tasks. The most difficult issues are submitted for consideration and discussion during the seminars. Self-study of students is also very important in the process of learning and consolidation of knowledge. All kinds of activities are designed according to the credit-modular system of the educational process.

While learning the academic discipline a student should:

know:

the nature, the functions and the role of public finances as part of the financial system of the state;

the basic structural elements of the financial system of Ukraine;

the state financial policies and the mechanism for implementation of these policies;

the organizational basis of public finance management;

the basic forms, methods and instruments of the financial impact;

the legal principles of public finance operation;

the main methods of mobilization of public revenues;

the nature, the basic elements and principles of the optimal tax system;

the place and importance of budget in the overall financial relations;

the nature and methods of budget planning;

the concept, causes, types and ways of optimizing the budget deficit;

the essence of local finances, their composition and role in the policy of strengthening the economic independence of administrative units under market conditions;

the nature, types and basic principles of centralized funds of the designated purpose;

the economic essence of public credit and its role in the formation of additional financial resources and the state budget deficit;

be able to:

develop measures for choosing appropriate regulatory instruments of the state influence on economic processes in order to achieve economic rationality;

develop forecasts of possible consequences of violation of macro-economic equilibrium and their impact on the behavior of economic agents;

prepare program documents (policies, programs, concepts) based on the assessment of the financial support and selection of appropriate mechanisms for the implementation of state decision-making;

organize timely fulfillment of obligations to the state, based on the current legislation, using the mechanisms of cooperation with banks, insurance companies and other credit and financial institutions;

develop proposals for regional socio-economic development, national and regional programs aimed at the improvement of the efficiency of social and economic development;

assess the state of socio-economic development of the country, territory, industry, based on the systematic analysis of state budget indicators;

prepare analytical information, proposals, reports based on the statistical analysis of performance indicators of the local budget of the territory sector;

prepare analytical information, proposals, reports on budget execution, debt service based on the statistical analysis of the performance of areas or sectors.

In the process of teaching the academic discipline special attention should be paid to the mastery of students' professional competences listed in Table 2.1.

Table 2.1

Professional competences that students receive after studying the academic discipline

Competence code	Competence name	Competence components
1	2	3
PF* 1	The ability to develop projections and program documents of economic and social development of the country and regions	<p>The ability to identify the purpose and the main task of forecast and program documents of economic and social development of the country and regions</p> <p>The ability to assess the financial provision of implementation of state managerial decisions concerning economic and social development of the country and regions</p>

Table 2.1 (continuation)

1	2	3
		<p>The ability to select adequate mechanisms for implementing public-management decisions concerning economic and social development of the country and regions</p> <p>The ability to assess the state of socio-economic development of the country, territory, sector based on systematic analysis of indicators of the state budget</p>
PF 2	The ability to predict the implications of economic and social development of the country and regions	<p>The ability to provide reasonable choice of economic and mathematical methods and models for the analysis of financial performance</p> <p>The ability to apply methods of expert estimations for predicting the effects of economic and social development of the country and regions</p> <p>The ability to develop forecasts of the possible consequences of the violation of macroeconomic equilibrium and their impact on the behavior of economic agents</p> <p>The ability to predict the implications of economic and social development of the country and regions with the influence of macrofactors</p>
PF 3	The ability to organize tasks to implement the regulatory impact on state financial relations in order to achieve economic rationality	<p>The ability to understand the objectives and describe the expected results of the regulatory impact of state financial relations at the macro- and mesolevels</p> <p>The ability to use knowledge of the current legislation regulating the financial system</p> <p>The ability to organize timely fulfillment of state obligations, based on the current legislation, using the mechanisms of cooperation with banks, insurance companies and other credit and financial institutions</p> <p>The ability to evaluate the effectiveness of state regulatory financial relations at the macro- and mesolevels</p>

Table 2.1 (the end)

1	2	3
		The ability to form the ways to increase the efficiency of the regulatory state impact on financial relations at the macro- and meso-levels

* Public finance

The structure of the components of professional competences and their formation according to the National Qualifications Framework of Ukraine are given in Appendix A.

3. The syllabus of the academic discipline

Content module 1

The theoretical foundations of public finance

Theme 1. Public finance as part of the financial system

The economic nature and essence of public finances. The historical and economic prerequisites of finance. The specific marks of finance, their social purpose. The concept and function of public finance. The concept and principles of the financial system. The approaches to the structuring of the financial system. The main structural elements of the financial system of Ukraine. The system of public funds as the material basis of public finances. The main levels of the modern system of public finance of Ukraine.

Theme 2. The state financial policy and the mechanisms of its implementation

Fiscal policy as part of economic policy. The content and objectives of financial policy. Financial policy. The types of financial policy at different historical stages. The directions of implementation of state financial policies. Financial strategy and financial tactics. The types of financial regulation. The concept and the structure of the financial mechanism.

Theme 3. The organizational bases of public finance management

The system of public finance management. The object and subject of management. The main forms, methods and instruments of the financial impact. The principles of public finance management. The financial unit and its functions. The organizational structure of the financial system in Ukraine. Financial authorities and institutions. The features of public finances in foreign countries.

Theme 4. The legal principles of the public finance operation

The finance law. The sources of finance. The legal acts regulating financial relations in Ukraine. The Constitution of Ukraine as a major source of finance. Legislature management of public finance in Ukraine. The budget Code of Ukraine. International legal acts in the field of public finance.

Theme 5. Public revenues and public expenditures

Public revenues and methods of their mobilization. The sources of public revenues. The basic methods of mobilizing public revenues: taxes, loans and emissions. The essence and purpose of public expenditures. Government consumption. State funding. The connection between of state functions and public expenditures. Classification of expenditures.

Content module 2

The key elements of public finance

Theme 6. Taxes and the tax system

The essence and function of taxes. The tax system and its elements. The concept and structure of the tax system. The principles of an optimal tax system. The elements of the tax system. Classification of taxes. The tax system and the tax policy of Ukraine. The main stages of the tax system in Ukraine. The Tax Code of Ukraine, its structure and importance in providing the legal operation of public finances. State and local taxes and fees. The system of the State Fiscal Service of Ukraine. The principles of the tax system of Ukraine. The current tax policy of Ukraine.

Theme 7. Budget and the budget system

Budget as an economic and legal category. The place and importance of budget in the overall budget financial relations. The distribution and control functions of a budget. The legal description of a budget. The material content

of a budget. General and special budget funds. The budget system and the principles of its construction. The concept of the budget system. The main stages of formation and development of the budget system of Ukraine. The principles of the budget system of Ukraine. Budget classification. Budget planning: the nature and methods.

Theme 8. State budget of Ukraine

The purpose and role of state budget. State budget revenues in Ukraine. Revenues of general and special funds of the state budget of Ukraine. The structure of state budget of Ukraine. Expenditures funded from the state budget of Ukraine. The main directions of budget expenditures. The factors influencing the state budget of Ukraine under modern conditions. Budget deficit: causes, types and ways of optimization. The concept and causes of budget deficit. The types of budget deficit. The sources of financing the budget deficit. The ways to overcome the budget deficit.

Theme 9. Local budgets of Ukraine

The essence and purpose of local budgets. The essence of local finances, their composition and role in strengthening the economic policy independence of administrative units under market conditions. The functions of local governments. General and special funds of local budgets. Incomes of local budgets. The main sources of local budgets. Local budget expenditures. Distinctions between the types of expenditures of local budgets. The main directions of strengthening the revenues of local budgets. Local budget development.

Theme 10. The funds of the special purpose financial resources

The essence of special purpose funds. The basic principles of centralized funds. The need for separation of state funds. The types of state funds. The pension fund of Ukraine. The social insurance fund for temporary disability. The fund of obligatory state social insurance against unemployment in Ukraine. Social insurance against industrial accidents and occupational diseases. Other special purpose funds.

Theme 11. Public credit and public debt

The economic essence of public credit. Public credit and its role in the formation of additional financial resources and the state budget deficit. The difference between the state credit and the bank loan. The functions of state

credit. The forms of credit. Savings business. State loans. International public credit. Classification of governmental loans. Management of a state loan. The features of operational management of a state loan. The effectiveness of public credit transactions. Public debt and its servicing in Ukraine. The types of public debt. Public debt management: basic principles and methods.

4. The structure of the academic discipline

From the beginning of the academic discipline study each student should be familiar with the syllabus of the discipline, forms of training, and the structure, content and scope of each of its training modules, as well as all kinds of methodologies of monitoring and evaluation of professional competences acquired. The study of the discipline by a student is progressed through the consistent and thorough elaboration of its training modules. A training module is a separate, relatively independent unit of the academic discipline that logically combines several elements of the academic discipline content and relationships. The plan of themes consists of two structural modules (Table 4.1).

Table 4.1

The structure of the academic discipline credit

Names of content modules and themes	Number of hours							
	Full-time study				Part-time study			
	total	including			total	including		
		lecture	practical classes	independent work		lecture	practical classes	independent work
1	2	3	4	5	6	7	8	9
Content module 1								
The theoretical foundations of public finance								
<i>Theme 1.</i> Public finance as part of the financial system	13	2	2	9	16	2	2	12
<i>Theme 2.</i> The state financial policy and the mechanisms of its implementation	13	2	2	9	16	2	2	12

Table 4.1 (the end)

1	2	3	4	5	6	7	8	9
<i>Theme 3. The organizational basis of public finance management</i>	13	2	2	9	15	2	1	12
<i>Theme 4. The legal principles of the public finance operation</i>	12	1	2	9	15	2	1	12
<i>Theme 5. Public revenues and public expenditures</i>	11	1	2	8	15	2	1	12
Total for content module 1	62	8	10	44	77	10	7	60
Content module 2								
The key elements of public finance								
<i>Theme 6. Taxes and the tax system</i>	13	2	2	9	16	2	2	12
<i>Theme 7. Budget and the budget system</i>	13	2	2	9	15	2	1	12
<i>Theme 8. State budget of Ukraine</i>	13	1	3	9	16	2	2	12
<i>Theme 9. Local budgets of Ukraine</i>	13	1	3	9	16	2	2	12
<i>Theme 10. The funds of the special purpose financial resources</i>	11	1	2	8	13	1	1	11
<i>Theme 11. Public credit and public debt</i>	11	1	2	8	13	1	1	11
Total for content module 2	74	8	14	52	89	10	9	70
<i>Preparation for the exam</i>	10	–	–	10	10			10
<i>Pre-exam consultation</i>	2	–	–	2	2			2
<i>Exam</i>	2	–	–	2	2			2
Total hours	150	16	24	110	180	20	16	144

5. The themes and plans of seminars

A seminar is a form of instruction in which the lecturer organizes the discussion around certain themes on which students prepare theses. At each seminar the lecturer evaluates reports prepared by students and presentations on these issues (Table 5.1), their participation in discussions, the ability to articulate and defend their position, etc. The total points for each seminar are entered in the special register. The resulting scores gained by students at seminars are taken into account in the accumulation of the final score on the academic discipline.

Table 5.1

The plan of seminars

Theme	Seminar theme	Number of hours	Bibliography
1	2	3	4
Content module 1			
The theoretical foundations of public finance			
<i>Theme 1. Public finance as part of the financial system</i>	<p style="text-align: center;"><i>Themes of seminars</i></p> <ol style="list-style-type: none"> 1. The historical and economic prerequisites of finance. 2. Evolution of the general theory of finance. 3. The concept and function of public finance. 4. The financial system: the concept and general characteristics of areas and units. 5. Approaches to the structuring of the financial system. 6. Public finances abroad 	2	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
<i>Theme 2. The state financial policy and the mechanisms of its implementation</i>	<p style="text-align: center;"><i>Themes of seminars</i></p> <ol style="list-style-type: none"> 1. Fiscal policy as part of the economic and social policy. 2. Types of financial policy at different historical stages (classical, regulatory, planning and directive). 3. The main directions of fiscal policy in Ukraine today. 4. The features of tax policy in Ukraine today. 5. The areas of monetary policy in Ukraine today. 6. The financial mechanism: the concept and characteristics of its components 	2	Basic: [1 – 3]. Additional: [4, 5; 12; 16; 17; 19, 28; 29; 31; 34; 36 – 40]
<i>Theme 3. The organizational basis of public finance management</i>	<p style="text-align: center;"><i>Themes of seminars</i></p> <ol style="list-style-type: none"> 1. The system of public finance management in Ukraine. 2. Description of the financial system authorities in Ukraine. 3. The features of public finance in foreign countries 	2	Basic: [1 – 3]. Additional: [4, 5; 12; 17; 19; 28; 31; 34; 36 – 40]

Table 5.1 (continuation)

1	2	3	4
<i>Theme 4.</i> The legal principles of public finance operation	<i>Themes of seminars</i> 1. Description of the legal framework of public finance management in Ukraine. 2. The Constitution of Ukraine as a major source of finance. 3. The Budget Code of Ukraine. 4. Legislative acts of international organizations in the field of public finance	1	Basic: [1 – 3]. Additional: [4; 5; 9; 12; 13; 17; 19; 20; 28; 30; 31; 34; 36 – 40]
<i>Theme 5.</i> Public revenues and public expenditures	<i>Themes of seminars</i> 1. An overview of public revenues and methods of their mobilization. 2. The essence and structure of public expenditures. 3. The state financial support of social security of population	1	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
Content module 2 The key elements of public finance			
<i>Theme 7.</i> Budget and the budget system	<i>Themes of seminars</i> 1. Budget as an economic category. The function and role of a budget. 2. Formation and development of the budget system of Ukraine. 3. The budget process, the characteristics of the budget process stages at the state and local levels. 4. The powers of the budget process. 5. Foreign experience of the budget process. 6. The essence and methods of budget planning	2	Basic [1 – 3]. Additional: [4; 5; 8; 9; 10; 11; 12; 16; 17; 19; 22; 23; 27 – 29; 31; 32; 34; 35; 36 – 40]
<i>Theme 10.</i> The funds of the special purpose financial resources	<i>Themes of seminars</i> 1. The essence and value of assets of special purpose financial resources. 2. The pension fund of Ukraine. 3. The social insurance fund for temporary disability. 4. The fund of compulsory state social insurance against unemployment. 5. The fund of social insurance against industrial accidents and occupational diseases	2	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]

Table 5.1 (the end)

1	2	3	4
<i>Theme 11.</i> Public credit and public debt	<i>Themes of seminars</i> 1. The economic essence of public credit and its role in the formation of additional financial resources and the state budget deficit. 2. Forms of credit. 3. Management of the state loan. The effectiveness of public credit transactions. 4. Public debt and public debt servicing in Ukraine	2	Basic: [1 – 3]. Additional: [4 –6; 8 – 12; 17; 19; 27; 28, 31; 32; 34 – 40]
Total hours		14	

6. The themes of practical classes

A practical class is a form of instruction where the lecturer organizes detailed study of some theoretical issues of the academic discipline and forms skills in the practical application of these issues through student's individual performance of various tasks. Such studies are based on the previously prepared teaching materials – tests to assess the necessary theoretical mastery of the issues, sets of tasks of different levels of complexity to be performed in class. It includes preliminary control of knowledge, abilities and skills of students, setting of a general problem by the lecturer and discussing it with students, problem solving with further discussion, performance and assessment of test tasks (Table 6.1).

Table 6.1

The list of themes of practical classes

Content module name	Themes of practical classes	Number of hours	Bibliography
1	2	3	4
<i>Content module 1.</i> The theoretical foundations of public finance	<i>Colloquium</i> "Theory of Public Finance"	2	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]

Table 6.1 (the end)

1	2	3	4
Content module 2. The key elements of public finance	Task 1. Analysis of the revenue of VAT to the State Budget of Ukraine. Task 2. Analysis of the share of single tax for small businesses in the local budget revenues in Ukraine	2	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 25; 28; 30; 31; 34; 36 – 40]
	Task 3. Analysis of the dynamics and structure of the state budget of Ukraine	2	Basic: [1 – 3]. Additional: [4; 5; 8 – 12; 16; 17; 19; 22 – 24; 27; 28; 31; 32; 34 – 40]
	Task 4 Analysis of the share of local budgets in the consolidated budget of Ukraine. Task 5. Analysis of the share of local expenditures in the consolidated budget of Ukraine. Target 6. Determining the type of financial sustainability of local budgets	2	Basic: [1 – 3]. Additional: [4; 5; 7 – 12; 14; 15; 17 – 19; 21; 24; 26 – 28; 31 – 40]
	Colloquium "The basic elements of public finance"	2	Basic: [1 – 3]. Additional: [4; 5; 7 – 12; 14; 15; 17 – 19; 21; 24; 26 – 28; 31 – 40]
Total hours for content modules		10	

6.1. Examples of typical practical tasks on the themes

Content module 2

The key elements of public finance

Theme 6. Taxes and the tax system

Practical task. Make an analytical report on the VAT which should contain the following information: analysis of the dynamics of VAT revenues to the state budget of Ukraine in the period 2009 – 2013, the calculation of the share of VAT revenues in the tax revenues and the state budget of Ukraine

for the stated period, the role and importance of the VAT in the formation of the state budget of Ukraine.

The initial data are given in Table 6.2.

Table 6.2

Initial data

Indices	2009	2010	2011	2012	2013
Value added tax revenues (bln UAH)	84.6	86.3	130.1	138.8	128.3
Tax revenues (bln UAH)	148.8	166.9	261.6	274.7	262.8
State budget revenues (bln UAH)	217.6	233.9	311.8	344.7	337.6

Theme 8. State budget of Ukraine

Practical tasks. Analyze the dynamics and structure of the state budget of Ukraine in the period 2013 – 2014. Build graphs and draw conclusions. The initial data are presented in Table 6.3.

Table 6.3

Revenues of the state budget of Ukraine in the period 2013 – 2014

Indices	2013	2014
Tax revenues, billion UAH, including	262.8	280.2
individual income tax	7.4	12.8
enterprise income tax	54.3	39.9
fees for special use of natural resources	13.8	18.8
VAT	128.3	139.0
excise tax	35.3	44.9
taxes on international trade and external transactions	13.3	12.6
rental fees, charges for fuel and energy resources	5.7	6.0
other tax revenues	4.4	6.0
Non-tax revenues, billion UAH, including:	72.9	68.2
income from property and business activity	33.3	28.5
administrative fees and charges, revenues from non-commercial and incidental sales	5.1	5.3
revenues of budgetary institutions	29.0	22.0
other non-tax revenues	5.4	12.5
revenues from capital transactions, billion UAH	0.3	0.9
target funds, billion UAH	0.3	0.4
other income, billion UAH	1.4	5.3

Theme 9. Local budgets of Ukraine

Practical tasks. Determine the type of financial stability of the local budget using the following information: the local budget revenue is 180.6 thousand UAH. The fixed income is 1 828.4 thousand UAH. The total revenue is 7 716.7 thousand UAH. The official transfers are 5 706.8 thousand UAH. The total expenditures are 7 842.5 thousand UAH. Characterize the type of financial stability and determine the strategy of socio-economic development of the region according to the type of financial stability of the local budget.

7. Independent work

Independent of work students (IWS) is a form of the educational process in which the scheduled tasks are carried out independently by a student under the methodical guidance of the lecturer.

The purpose of IWS is to master the full curriculum and form students' general and professional competences which play a significant role in the development of future high-level professional qualifications.

The teaching time for independent work of full-time students is determined by the curriculum and is 73 % (110 hours) of the total training time for learning the discipline (150 hours).

While performing individual work a student becomes an active participant in the learning process, consciously mastering the theoretical and practical knowledge to navigate freely in the cyberspace, bear individual responsibility for the quality of the training.

IWS includes learning the lecture material; studying the recommended literature, basic terms and concepts of the academic discipline themes; practical training, seminars; preparing to speak at seminars; deep learning of the lecture material on particular themes or issues; performance of individual tasks (solving computational and complex individual tasks) on the studied subject; writing an essay on the given issues; searching (selection) and reviewing the recommended literature on the given discipline; analytical review of scientific publications; questions for self-assessment; preparation for examinations and other forms of current control; preparation for the module control (colloquium) to systematize knowledge and prepare for the semester exam.

An essential element of successful learning of the academic discipline is students' self-study of local and foreign special economic literature, state

regulation of the economy, statistical data. The main types of independent work proposed to students for mastering the theoretical knowledge of the discipline are given in Table 7.1.

Table 7.1

Tasks for independent work of students and forms of control

Theme	Content of students' independent work	Number of hours	Forms of IWS control	Bibliography
1	2	3	4	5
Content module 1				
The theoretical foundations of public finance				
<i>Theme 1.</i> Public finance as part of the financial system	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "Public finance as part of the financial system"	9	Presentation of the results	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
<i>Theme 2.</i> The state financial policy and the mechanisms of its implementation	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "The state financial policy and the mechanisms of its implementation"	9	Presentation of the results	Basic: [1 – 3]. Additional: [4; 5; 12; 16; 17; 19; 28; 29; 31; 34; 36 – 40]
<i>Theme 3.</i> The organizational basis of public finance management	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "The organizational basis of public finance management". Writing an essay on the theme "The impact of the political situation in Ukraine on the efficiency of public finance". Preparation for the test on themes 1 – 3	9	Presentation of the results. Checking the essay. Written tests on themes 1 – 3	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
<i>Theme 4.</i> The legal principles of public finance operation	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "The	9	Presentation of the results. Reviewing the homework	Basic: [1 – 3]. Additional: [4; 5; 9; 12; 13; 17; 19; 20; 28;

Table 7.1 (continuation)

1	2	3	4	5
	legal principles of public finance operation". Homework "Comparison of characteristics of finance in different countries"			30; 31; 34; 36 – 40]
<i>Theme 5. Public revenues and public expenditures</i>	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "Public revenue and public expenditures". Homework	8	Presentation of the results. Reviewing the homework	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
Total for content module 1		44		
Content module 2				
The key elements of public finance				
<i>Theme 6. Taxes and the tax system</i>	Search, selection and review of the recommended literature on the given theme. Homework "Analytical information on the role and importance of the corporate income tax revenue in the formation of the state budget of Ukraine"	9	Reviewing the homework	Basic: [1 –3]. Additional: [4; 5; 12; 17; 19; 25; 28; 30; 31; 34; 36 – 40]
<i>Theme 7. Budget and the budget system</i>	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "Budget and the budget system"	9	Presentation of the results	Basic: [1 – 3]. Additional: [4; 5; 8 – 12; 16; 17; 19; 22; 23; 27 – 29; 31; 32; 34 – 40]
<i>Theme 8. State budget of Ukraine</i>	Search, selection and review of the recommended literature on the given theme. Homework "Analytical information on the tax revenue role in the formation of revenues of the state budget of Ukraine". Preparation for the test on themes 6 – 8	9	Reviewing the homework. Written test on themes 6 – 8	Basic: [1 – 3]. Additional: [4; 5; 8 – 12; 16; 17; 19; 22 – 27; 28; 31; 32; 34 – 40]

Table 7.1 (the end)

1	2	3	4	5
<i>Theme 9. Local budgets of Ukraine</i>	Search, selection and review of the recommended literature on the given theme. Homework "Analytical information on the role and importance of the tax on the personal income in the formation of local budgets in Ukraine"	9	Reviewing the homework	Basic: [1 – 3]. Additional: [4; 5; 7 – 12; 14; 15; 17 – 19; 21; 24; 26 – 28; 31 – 40]
<i>Theme 10. The funds of the special purpose financial resources</i>	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "The funds of special purpose financial resources"	8	Presentation of the results	Basic: [1 – 3]. Additional: [4; 5; 12; 17; 19; 28; 31; 34; 36 – 40]
<i>Theme 11. Public credit and public debt</i>	Learning the lecture material, preparation for seminars, review of the theoretical material on the theme "State credit and public debt". Homework "Analytical information on the causes and ways to optimize the budget deficit in Ukraine"	8	Presentation of the results. Reviewing the homework	Basic: [1 – 3]. Additional: [4 – 6; 8 – 12; 17; 19; 27; 28; 31; 32; 34 – 40]
Total for content module 2		52		
<i>Preparation for the exam</i>		10		Basic: [1 – 3]. Additional: [4; 5; 10 – 12; 16; 17; 19; 22 – 24; 27]
<i>Exam</i>		4		
Total for modules 1 and 2		110		

7.1. Test questions for self-assessment

Theme 1. Public finance as part of the financial system

1. Define finance as an economic category.
2. Describe the development of the concept of public finance.

3. What are the differences between public and private finance?
4. Describe the nature of the distribution function of public finance.
5. Explain the essence of the public finance control function.
6. Define the financial system.
7. What principles is the financial system of the country based on?
8. What tasks should the financial system of the country be directed to?
9. What levels does modern system of public finance of Ukraine include?
10. What public funds make up the material basis of public finances?

Theme 2. The state financial policy and the mechanisms of its implementation

1. Explain the content of the category "financial policy" and the direction of its manifestation.
2. Specify the main goals and strategic directions of the financial policy improvement.
3. Define the terms "financial strategy" and "financial tactics."
4. Describe the classical financial policy.
5. Make comparative analysis of the Keynesian and Neoclassical financial policies.
6. Explain the essence of the terms "policy planning" and "financial policy".
7. Explain the essence of the financial mechanism as an economic category.
8. Describe the structure of the financial mechanism and its components.
9. Describe the scope and level of the financial mechanism.

Theme 3. The organizational bases of public finance management

1. Give the definition of public finance management.
2. Name the object and the subject of public finance management.
3. Describe the basic forms of financial management.
4. What are the main financial instruments?
5. What principles is management of public finance based on?
6. Which bodies and institutions are included in the organizational structure of the financial system of Ukraine?

7. How are the functions of financial management distributed between state power and control?

8. What are the main functions performed by the Ministry of Finance of Ukraine?

Theme 4. The legal principles of public finance operation

1. What are the sources of finance that govern the financial sector?

2. Describe two groups of constitutional provisions that regulate finance.

3. What are the regulations concerning financial issues?

4. What is the specific role of the Budget Code of Ukraine in regulatory policy in public finance?

5. What is the significance of international regulations of public finance?

Theme 5. Public revenues and public expenditures

1. What are the main sources of public income?

2. What are the main methods for the mobilization of public revenues?

3. Explain the essence of public expenditures.

4. Describe the structure of the public expenditures system.

5. Describe budget expenditures.

6. What methods of budget financing do you know?

7. Give the classification of expenditures.

8. Describe the areas of funding.

9. Describe the forms of funding.

Theme 6. Taxes and the tax system

1. Explain the essence and distinctive features of the following types of payments to the state: payment, tax, deductions, contributions.

2. Describe the function of taxes.

3. Explain the essence of the tax and the tax system.

4. Give the classification of taxes.

5. How many levels does the tax system of Ukraine include? Describe them.

6. Explain the basic principles of the tax system.

7. Give a list of indirect taxes and describe their positive and negative aspects in the economic system.

8. Describe the purpose and role of the corporate income tax.

9. What are the purposes and the role of the tax on the personal income?

10. Describe the structure and the role of local taxes and fees.

Theme 7. Budget and the budget system

1. Explain the essence of the economic category "budget".

2. What is budget as an economic category?

3. Describe the state budget system.

4. Describe the main stages of the budgetary system of Ukraine.

5. Explain the essence of the concept of consolidated budget of the state.

6. What is the necessity of budget classification?

7. What are the main sections of budget classification?

8. What is the difference between current and capital expenditures?

9. What are the main principles of the budget system of Ukraine?

10. Describe the existing methods of budget planning.

Theme 8. State budget of Ukraine

1. Define the state budget as an economic category.

2. Describe the structure and functions of the state budget of Ukraine.

3. Explain the content of the specific budget funding method.

4. Describe the fiscal policy and the budgetary mechanism.

5. Specify the criteria for the classification of state budget.

6. Describe the methods of mobilization the state budget revenues.

7. Give the general characteristics of expenditures of the state budget of Ukraine.

8. What is the economic and social importance of fiscal expenditures?

9. Describe the term "budget deficit".

10. Describe the ways to overcome budget deficit.

Theme 9. Local budgets of Ukraine

1. What is the economic substance and purpose of local budgets?

2. Describe the function of local budgets.

3. What are the revenues that are assigned to local budgets?

4. List the revenues of local budgets that are taken into account in determining the amount of intergovernmental transfers.

5. Describe the proper revenues of local budgets.

6. What are the criteria for distribution of different expenditures between local budgets?
7. What groups are expenditures of local budgets divided into?
8. What expenditures of local budgets are taken into account in determining the amount of intergovernmental transfers?
9. List the expenditures of local budgets, which are not included in the calculation of intergovernmental transfers.
10. What are the ways of local budget development?

Theme 10. The funds of the special purpose financial resources

1. Explain the essence and purpose of state funds.
2. What are the main principles of centralized funds of financial resources?
3. What are the most important social assets of Ukraine?
4. What are the economic assets of Ukraine?
5. Describe the structure, purpose and function of the Pension Fund of Ukraine.
6. What are the main objectives of the pension fund and sources of its formation?
7. What sources is the fund of compulsory state social insurance of Ukraine against unemployment formed of?
8. The objective and the tasks of the fund for social insurance against industrial accidents and occupational diseases.

Theme 11. Public credit and public debt

1. Explain the essence of public credit.
2. What are the differences between public and bank credit.
3. List the forms of public credit.
4. Describe the functions of public credit.
5. What is the management of public credit?
6. How is the efficiency of public credit transactions determined?
7. What is public debt of Ukraine?
8. What are the types of public debt?
9. Describe the methods of debt management.

8. Individual consultative work

Individual consultation work is carried out according to the schedule of individual counseling in the form of individual classes, consultations, control of individual tasks, inspection and presentation of tasks given in the current control, etc.

The forms of organization of individual counseling are:

a) the theoretical material:

Individual consultation (question – answer), group (considering typical examples – situations);

b) practical mastery of the material:

individual and group counseling;

c) integrated assessment of the mastery of the syllabus material:

individual presentation of the tasks performed.

9. The teaching methods

The following active and interactive learning technologies are used in order to enhance the processes of teaching and learning of students: problem-based lectures, minilectures, work in small groups, seminars, discussions, brainstorming, case study, presentations, introductory (initial) games, the project work method, the Delphi method, the method of scenarios, banks of visual support (Table 9.1).

Table 9.1

Distribution of the forms and methods designed to enhance the learning process of the academic discipline

Theme	Practical application of the educational technology
1	2
<i>Theme 1. Public finance as part of the financial system</i>	A problem-based lecture on the theme "The economic and social value of public finance in the modernization of Ukraine's economy", working in small groups, presentation of results, banks of visual support

Table 9.1 (the end)

1	2
<i>Theme 2.</i> The state financial policy and the mechanisms of its implementation	A minilecture, a seminar-discussion on the theme "The impact of fiscal policy on macroeconomic equilibrium in Ukraine". Presentation of the work in small groups, banks of visual support
<i>Theme 3.</i> The organizational basis of public finance management	A problem-based lecture on the theme "The impact of the political situation in Ukraine on the efficiency of public finance", small group work, presentation of results, banks of visual support
<i>Theme 4.</i> The legal principles of public finance operation	A minilecture, a seminar-discussion on the theme "Domestic finance: current state, problems and prospects". Presentation of the work in small groups, banks of visual support
<i>Theme 5.</i> Public revenue and public expenditures	A minilecture, a seminar-discussion on the theme "Benefits and drawbacks of the main sources of public revenues". Presentation of the work in small groups, banks of visual support
<i>Theme 6.</i> Taxes and the tax system	A problem-based lecture on the theme "The main problem of construction of an efficient tax system in Ukraine", small group work, presentation of results, banks of visual support
<i>Theme 7.</i> Budget and the budget system	A case study "Settlement of intergovernmental relations"
<i>Subject 8.</i> State budget of Ukraine	A case study "Using the program-purpose method of budget formation"
<i>Theme 9.</i> Local budgets of Ukraine	A case study "Determining the type of financial sustainability of local governments"
<i>Theme 10.</i> The funds of the special purpose financial resources	A problem-based lecture on the theme "The main problem of building an effective pension system in Ukraine". Small group work, presentation of results, banks of visual support
<i>Theme 11.</i> Public credit and public debt	A problem-based lecture on the theme "External loans in the system of factors of economic development of Ukraine". Small group work, presentation of results, banks of visual support

The main differences of active and interactive teaching methods from traditional ones are defined not only by the methods and techniques of teaching, but also by high efficiency of the educational process, which is found in high motivation of students; consolidation of theoretical knowledge

and practice; raising the consciousness of students; formation of the ability to make independent decisions; formation of the ability to make collective decisions; formation of the capacity for social integration; skills in resolution of conflicts; formation of the ability to find compromises.

A problem-based lecture is one of the most important elements of problem-based teaching of students. They provide primary consideration along with lecture material and review of debatable issues that have not been fully developed in science and are relevant to the theory and practice. Problem-based lectures are characterized by deep arguments of the material taught. They contribute to the formation of students' independent creative thinking, teach them cognitive skills. The students are participants in scientific research and scientific problem-solving.

Minilectures provide presentation of the educational material in a short period of time and are characterized by a large capacity, complexity of logical constructs, images, proofs and generalizations. They are usually held as a part of research classes. Minilectures differ from ordinary lectures by much shorter duration. Usually, minilectures last no more than 10 – 15 minutes and are used to concisely convey new information to all the listeners. Minilectures are often used as a part of a coherent theme of a full-length lecture in order not to bore the audience. The information is provided in segments alternated with other forms and methods of teaching.

Seminar-discussions provide exchange of views and opinions of participants about a certain theme and develop thinking, help to shape attitudes and beliefs producing the ability to formulate and express their thoughts.

Working in small groups allows the teacher to structure practical seminars in form and content, create opportunities for each student to participate in work, demonstrate personality features and experience of social interaction.

Brainstorming is a method of solving urgent problems, the essence of which is to express the largest possible number of ideas to be discussed and selected in a very limited period of time.

Individual reports are speeches to an audience used to represent certain advances, the results of the group report on individual assignments or a project. Presentations can be individual, such as one student's performance, and collective, with the participation of two or more students.

The Delphi method is used to reach a consensus and provides the opportunity to express one's views to the panel, working individually in

different places. When choosing a managerial solution, the academic groups are divided into, for example, five small groups. Four groups are working, they develop and make managerial decisions, and the fifth group is the expert. Analysis and options of managerial decisions of working groups are averaged by this group. The expert group can be divided depending on specializations.

The scenario method is used to develop the most likely behaviors and specific events in the future.

Banks of visual support contribute to the enhancement of the learning process on the themes of the academic discipline by means of visibility.

10. Methods of control

Assessment of the formed competences (Table 2.1) of students includes all kinds of activities according to the syllabus of the academic discipline involving lectures, seminars, practical studies, and performance of independent work. Evaluation of the formal competences of students is carried out on the cumulative 100-point system. According to the Provision "On the Procedure for Assessment of Students' Academic Performance on the Score-Rating System" at S. Kuznets Kharkov National University of Economics, control measures include:

current control carried out during the semester at lectures, practical seminars and assessed in the number of points (maximum – 60 points, the minimum number that allows a student to take the exam – 35 points);

module control conducted on the basis of the current control and aimed at the integrated assessment of students' knowledge after studying the material of the logically completed part of the academic discipline – content module;

final/semester control conducted in the form of a semester exam, according to the schedule of the educational process.

Current control on the academic discipline is conducted in the following forms:

active work at the lectures;

active participation in the performance of practical tasks;

active participation in the discussion and presentation of material at seminars;

an essay on the given theme;
current testing;
control of the written work;
rapid survey;
dictation on the lecture material.

Module control on the academic discipline is conducted in the form of a colloquium. A colloquium is a form of testing and evaluating students' knowledge at higher educational establishments carried out as an intermediate exam initiated by the lecturer.

Final/semester control is held in the form of a semester exam. **A semester exam is the** assessment of the final mastery of the theoretical and practical material on a particular subject, carried out as a control measure.

The order of current assessment of students' knowledge. Assessment of students' knowledge at seminars and practical studies and individual tasks is carried out according to the following criteria:

understanding and degree of assimilation of theoretical and methodological issues under consideration;

the degree of assimilation of the academic discipline;

familiarization with the recommended literature and contemporary publications on the issues under consideration;

the ability to combine theory and practice in industrial situations, performing tasks, calculations in the execution of individual tasks and assignments submitted for consideration in the classroom;

logics, structure, style of presentation of written papers and speeches in the classroom, the ability to justify their position, implement, summarize and draw conclusions;

arithmetical accuracy of the individual and complex calculation tasks.

The maximum possible score for a specific task is given for the correspondence of an individual students' assignment or oral answers to all these criteria. The absence of any component reduces the number of points. When assessing individual tasks, special attention is paid to the quality, independence and timeliness of delivery of the assignments, according to the schedule of the educational process. If any requirements are not met, the points are reduced.

Current test control is carried out two times per semester. The test includes open questions and multiple choice questions to evaluate the knowledge of the main categories of the academic discipline.

The colloquium is carried out two times per semester and includes practical tasks of different levels of difficulty according to the thematic content of the modules.

Evaluation criteria for extracurricular self-study of students. The general criteria for evaluation of students' independent work are: depth and strength of knowledge, the level of thinking, the ability to organize knowledge on certain themes, the ability to make informed decisions, knowledge of the terms and concepts, skills and techniques of performance of practical tasks, the ability to find relevant information, exercise its systematization and processing, self-realization and participation in practical seminars.

The criteria for evaluating the essays are:

the ability to conduct critical and independent assessment of certain issues;

the ability to explain alternative views and have their own point of view on a certain problematic issue;

application of analytical approaches;

quality and clarity of statement of reasons;

logics in structuring and validity of conclusions about the problem;

independent performance;

literacy of presentation;

the use of the methods of comparison, generalization of concepts and phenomena;

paper design.

The procedure for final control on the academic discipline. Final control of knowledge and competences of students on the academic discipline is carried out on the basis of the semester examination. The examination card covers the discipline content and involves determining the level of knowledge and the degree of students' mastery of competences (Table 2.1).

The objective of the examination is to test students' understanding of the discipline material in general, logics and relationships between individual sections, the ability to creatively use knowledge, the ability to formulate their attitude to some discipline problems and so on. In terms of implementation of the competence approach, the exam assesses the level of mastery of the competences stipulated by the qualifying requirements.

Each paper consists of 15 tests that evaluate the level of mastery of the theoretical material and three tasks of different levels of difficulty: stereotypical, diagnostic and heuristic that assess the level of mastery of the

professional competence in the assessment of the socio-economic development of a country, region, based on the system analysis of state and local budgets; drafting analytical reports, proposals and reports on budget execution, debt service based on the statistical analysis of relevant indicators; development of measures for the choice of appropriate instruments of the regulatory impact of the state and its institutions on business processes in order to achieve economic rationality, based on the theoretical principles of public finance.

Examination papers are evaluated in accordance with the Provisional Regulations "On the Procedure for Assessment of Students' Academic Performance on the Accumulative Score-Rating System" at S. Kuznets KhNUE.

A student who for valid reasons was not able to participate in all these forms of control of content modules, has the right to do it within two weeks after returning to the training according to the Dean's order.

A student cannot be admitted to the exam if the number of points obtained during the current control according to the content module throughout the semester has not reached 35. After the examinations, the Dean of the Faculty shall order the elimination of the academic debt. In due time, the student should get the missing points.

A student can be considered qualified if the final/semester score is equal to or greater than 60. The minimum number of points for the current and module control during the semester is 35 points and the minimum possible number of points gained at the exam is 25.

The semester examination result is evaluated in points (maximum – 40 points, the minimum number – 25 points) and entered in the transcript.

The final score on the academic discipline is calculated on the basis of scores obtained during the examination and marks obtained during the current control on the accumulative system. The total result in points per semester is "60 or more points – passed", "59 or fewer points – failed" and this is entered into the transcript on the discipline. In case of fewer than 60 points, a student must write a test after the exams within the period prescribed by the Faculty Dean, but no later than two weeks after the beginning of the semester. In case of repeated getting less than 60 points, the Dean of the Faculty appoints a commission composed of three professors led by the head of the department and defines the term of making up the failed assignments, after which a decision in accordance with the applicable law is made.

A sample examination card

Simon Kuznets Kharkiv National University of Economics
The educational degree "Master"
Speciality "Public Administration". Semester 2
Academic discipline "Public Finance"

Card No. 1

1. Tests.

1. The distribution function of public finance appears in:

- a) carrying out measures of financial impact;
- b) implementation of managerial solutions of financial service;
- c) distribution and redistribution of the gross domestic product;
- d) concentration of financial resources.

2. Public Finance consists of:

- a) public finance;
- b) budget finance;
- c) regional (provincial) finance;
- d) local (municipal) finance;
- e) tax finance.

3. Public relations that appear in connection with the creation, management, distribution (redistribution) and the use of public funds of the local governments of all kinds are _____.

4. The main aim of financial policy is:

- a) social justice and support for socially disadvantaged groups;
- b) state influence on the circulation of money and money supply;
- c) the GDP optimal distribution between sectors of national economy, social groups, territories;
- d) establishment of additional payments to the budget for adjusting money circulation and monetary savings.
- e) establishment of direct state control over different branches and spheres of economy.

5. What part of financial policy appears in the forms and methods of budget assets mobilization and their expenses on the various needs of the state:

- a) tax policy;
- b) financial control;
- c) fiscal policy;
- d) monetary policy;
- e) investment policy?

6. The objectives of fiscal policy in Ukraine are:

- a) containment of inflation;
- b) establishment of additional payments to the budget for adjusting money circulation and monetary savings;
- c) provision of sufficient revenues to the budget to finance urgent social programs;
- d) creation of favorable conditions to encourage business investment activity;
- e) establishment of direct state control over different branches and spheres of economy.

7. Monetary policy includes:

- a) money market;
- b) investment market;
- c) capital markets;
- d) market innovations;
- e) securities market.

8. The financial methods include:

- a) financial laws;
- b) operational management;
- c) financial control;
- d) financial incentives;
- e) financial sanctions.

9. Work on a plan of formation, distribution and use of financial resources at the level of individual entities, their associations, industry bodies, territorial-administrative units as a whole is _____.

10. The principle of public finance management, implemented through financial plans and forecasts, as on certain types of financial activities, and in the whole entity is:

- a) systemacity;
- b) determination;
- c) sustainability;
- d) strategic orientation.

11. A subject creating within the funds allocated in the State Budget of Ukraine for the exercise of their powers the consultative, advisory and other subsidiary bodies and services, signs the laws passed by the Verkhovna Rada of Ukraine is _____.

12. The authority included in the system of executive power that ensures the implementation of state policy in treasury services of budgetary funds is _____.

13. The set of legal rules governing relations in the sphere of formation, distribution and use of public centralized and decentralized funds and other funds required for the smooth functioning of the state, local authorities and other bodies whose activities the government considers necessary is _____.

14. Exceptional laws of Ukraine set the status of the national currency and the status of foreign currencies on the territory of Ukraine:

- a) yes;
- b) no.

15. Depending on the sector of classification, budget expenditures are divided into:

- a) current and capital expenditures;
- b) costs of targeted state programs;
- c) costs of manufacturing, agriculture, construction, transport, communications, education, healthcare and culture;
- d) costs of public administration, national defense, social protection and social security of population, economic activities of the state.

2. Practical task. Analyze the dynamics of the share of local taxes and fees in local budget revenues of Ukraine in the period 2006 – 2014. Initial data are presented in Table 1.

Table 1

Initial data

Year	Revenues of local taxes and fees, mln UAH	Revenues of local budgets, mln UAH
2006	642.3	39 844.6
2007	729.9	58 359.2
2008	820.0	73 906.3
2009	808.6	71 062.8
2010	819.4	80 487.9
2011	2 549.8	86 504.2
2012	5 456.9	100 813.8
2013	7 314.1	105 171.1
2014	8 055.6	101 087.6

3. Practical task. Analyze the dynamics and structure of state budget of Ukraine for the period 2013 – 2014. Build graphs and draw conclusions. Initial data are presented in Table 2.

Table 2

Revenues of State Budget of Ukraine in the period 2013 – 2014

Indices	2013	2014
1	2	3
Tax receipts, billion UAH	262.8	280.2
Individual income tax	7.4	12.8
Enterprise income tax	54.3	39.9
Fees for special use of natural resources	13.8	18.8

Table 2 (the end)

1	2	3
VAT	128.3	139.0
Excise tax	35.3	44.9
Taxes on international trade and external transactions	13.3	12.6
Rental fees, charges for fuel and energy resources	5.7	6.0
Other tax revenues	4.4	6.0
Non-tax revenues, billion UAH	72.9	68.2
Income from property and business activity	33.3	28.5
Administrative fees and charges, revenues from non-commercial and incidental sales	5.1	5.3
Owned revenues of budgetary institutions	29.0	22.0
Other tax revenues	5.4	12.5
Revenues from capital transactions, billion UAH	0.3	0.9
Target funds, billion UAH	0.3	0.4
Other income, billion UAH	1.4	5.3

4. Practical task. Determine the type of financial stability of the local budget using the following information: the local budget's own revenues 2 337.4 thousand UAH; fixed income 4 530.2 thousand UAH; total income 8 459.5 thousand UAH; official transfers 1 591.9 thousand UAH; total expenditures 8 520.7 thousand UAH. Characterize the type of financial stability and determine the strategy of socio-economic development of the region according to the type of financial stability of the local budget.

Approved at the meeting of the Department of State Governance, Public Administration, and Regional Economy Protocol No. ____ " ____ " _____ 20 .

Head of the Department _____
(Signature)

Examiner _____
(Signature)

The total score on the exam consists of the sum of points for performing all the tasks that are rounded to the whole number by the rules of mathematics.

Each correct answer to a test question is estimated at one point.

The algorithm for solving each problem involves some steps that differ in difficulty, complexity and importance of the problem solution. Therefore, specific tasks and stages of solutions to them are evaluated separately from each other as follows:

1. The score for the correct performance of practical task 1 is 6 points and it includes:

2 points for the correct representation of the algorithm for calculating the indices;

2 points for the correct arithmetic calculations and neat presentation of the results;

2 points for sound conclusions.

2. The score for the correct performance of practical task 2 is 9 points and it includes:

2 points for explanations of the algorithm of calculation of selected indicators included in the algorithm for problem solution;

2 points for the correct arithmetic calculations and presentation of the results;

2 points for availability and appropriateness of graphs;

3 points for logical sequence, argumentation and sound conclusions.

3. The score for the correct performance of practical task 3 is 10 points and it includes:

3 points for the original way of problem solution;

2 points for explanations of the algorithm of selected indicators included in the algorithm for problem solution;

2 points for the correct arithmetic calculations and presentation of the results;

3 points for a logical sequence, argumentation and sound conclusions.

11. Distribution of points received by students

Assessment of the formation of professional competences of full-time students is shown in Table 11.1.

Table 11.1

Assessment of the formation of professional competences

Professional competence	Educational week	Hours	Methods and forms of training		Assessment of the level of competences		
					Form of control	Maximum score	
1	2	3	4		5	6	
Content module 1							
The theoretical foundations of public finance						30.5	
The ability to develop and organize measures on the orientation and selection of appropriate instruments of regulatory influence of the state and its institutions on economic processes in order to achieve economic rationality, based on the theoretical principles of public finance	1	Class.	2	Lecture	Theme 1. Public finance as part of the financial system	Work at the lecture	0.5
			2	Seminar	A seminar "Public finance as part of the financial system"	Active participation in seminars	0.5
	2	SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme	Presentation	2
			4	Preparation for classes	Preparation of the presentation on the theme: "Public finance as part of the financial system"	Checking the homework	0.5
The ability to develop forecasts of possible consequences of disturbances of macroeconomic equilibrium and their influence on the behavior of economic entities on the basis of analysis of macroeconomic indicators, using models of general economic equilibrium	3	Class.	2	Lecture	Theme 2. The state financial policy and the mechanism of its implementation	Work at the lecture	0.5
			2	Seminar	A seminar "State financial policy and the mechanism for its implementation"	Active participation in seminars	0.5
	4	SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme	Presentation	2
			4	Preparation for classes	Preparation of the presentation on the theme: "State financial policy and the mechanism of its realization"	Checking the homework	0.5
The ability to prepare program documents (strategies, programs, concepts) based on the assessment of provision of resources and the selection of adequate mechanisms for the implementation of public management decisions, as well as challenges of European integration, using the methodology of system analysis	5	Class.	2	Lecture	Theme 3. The organizational basis of public finance management	Work at the lecture	0.5
			2	Seminar	A seminar "The organizational basis of public finance management"	Express-test	5
	6	SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme, performing individual tasks, preparation for the test	Checking the homework	0.5
			4	Preparation for classes	Search, selection and review of literary sources on the given theme	Checking the essay	4

Table 11.1 (continuation)

1	2	3	4		5	6	
The ability to assess the state of socio-economic development of the country, territory, industry on the basis of system analysis of indicators (methods of analysis of public finance, micro- and macroeconomic approaches to the study of public finances), based on revenues and expenditures of the state budget	7	Class.	2	Lecture	Theme 4. The legal principles of the public finance operation. Theme 5. Public revenues and public expenditures	Work at the lecture	0.5
			2	Practice session	A colloquium on content module 1	Final test	12
	8	SIW	9	Preparation for classes	Search, selection and review of literary sources on the given theme; preparation for the colloquium	Checking the homework	0.5
			8	Preparation for classes	Search, selection and review of literary sources on the given topic. Preparation for the colloquium	Checking the homework	0.5
Content module 2 The key elements of public finance						29.5	
The ability to organize timely fulfillment of obligations to the state budget, proceeding from the current legislation, using the mechanisms of cooperation with banks, insurance companies and other credit and financial institutions	9	Class.	2	Lecture	Theme 6. Taxes and the tax system	Work at the lecture	0.5
			2	Practical session	A round table "Modern problems of reforming the tax system in Ukraine"	Active participation in the discussion	1
	10	SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme Preparation of the presentation on the theme: "Taxes and the tax system"	Presentation	2
			4	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of an individual task	Checking the homework	0.5
The ability to develop proposals for regional socio-economic development programs, state and regional targeted programs aiming to increase the effectiveness of socio-economic development, based on resources support and mechanisms for implementing governmental-managerial decisions, using the methodology of system analysis and methods of calculation of indicators	11	Class.	2	Lecture	Theme 7. Budget and the budget system	Work at the lecture	0.5
			2	Practical session	A round table "The main problems of building an effective budget system in Ukraine"	Active participation in the discussion	1
	12	SIW	5	Preparation for classes	Search, selection and review of literary sources on the given topic. Preparation of the presentation on the theme: "Budget and the budget system"	Presentation	2
			4	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of an individual task	Checking the homework	0.5

Table 11.1 (continuation)

1	2	3	4		5	6	
The ability to evaluate the state of socio-economic development of the country, territory, industry, based on system analysis of indicators of the state budget	13	Class.	1	Lecture	Theme 8. The state budget of Ukraine	Work at the lecture	0.5
			3	Practical session	Practical task on the theme: "Analysis of the structure of incomes and expenditures of the state budget of Ukraine"	Express-test	5
		SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of individual tasks, preparation for the test	Checking the homework	0.5
	14	SIW	4	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of an individual task	Checking the homework	0.5
The ability to prepare analytical certificates, proposals, reports on the basis of statistical analysis of indicators of implementation of the local budget, development of a territory, an industry	15	Class.	1	Lecture	Theme 9. Local budgets of Ukraine	Work at the lecture	0.5
			3	Practical session	Case: "Defining the type of financial stability of a local budget"	Active participation in the performance of practical tasks	0.5
		SIW	5	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of an individual task	Checking the homework	0.5
	16	SIW	4	Preparation for classes	Search, selection and review of literary sources on the given theme, performance of an individual task	Checking the homework	0.5
The ability to prepare analytical certificates, proposals, reports on budget execution, debt servicing on the basis of statistical analysis of indicators of development of territories or industries	17	Class.	2	Lecture	Theme 10. The funds of the financial resources of special purpose. Theme 11. Public credit and public debt	Work at the lecture	0.5
			2	Practical session	A colloquium of content module 2	Final test	12
		SIW	8	Preparation for classes	Search, selection and review of literary sources on the given theme; preparation for the colloquium	Checking the homework	0.5
Examination period	Class.	2	Pre-exam consultation	Performance of practical tasks on various themes included in the final control	Final test	40	
		2	Exam	Preparation of tasks of examination cards			
	SIW	10	Preparation for the exam	Revision of materials of content modules			

Table 11.1 (the end)

1	2	3	4	5	6
Total hours		150	Total maximum number of points on the discipline		100
including					
classroom		44	29 %	<i>current control</i>	
independent work		106	71 %	<i>final control</i>	

The distribution of points within the themes of content modules is given in Table 11.2.

Table 11.2

The distribution of points within the themes

Themes of content module		Lectures	Practical training	Homework	Essay	Presentation	Current tests	Colloquium	total	Exam
PIPA 1	Theme 1. Public finance as part of the financial system	0.5	0.5	0.5		2		12	30.5	40
	Theme 2. The state financial policy and the mechanisms of its implementation	0.5	0.5	0.5		2				
	Theme 3. The organizational bases of public finance management	0.5		0.5	4		5			
	Theme 4. The legal principles of public finance operation	0.25		0.5						
	Theme 5. Public revenues and public expenditures	0.25		0.5						
PIPA 2	Theme 6. Taxes and tax the system	0.5	1	0.5		2		12	29.5	
	Theme 7 Budget and the budget system	0.5	1	0.5		2				
	Theme 8. State budget of Ukraine	0.5		1			5			
	Theme 9. Local budgets of Ukraine	0.5	0.5	1						
	Theme 10. The funds of the special purpose financial resources	0.25		0.25						
	Theme 11. Public credit and public debt	0.25		0.25						
Total		4.5	3.5	6	4	8	10	24	60	40

The maximum number of points that a student can accumulate during a week is given in Table 11.3.

Table 11.3

Weekly distribution of points

Themes of content modules		Lectures	Practical training	Homework	Essay	Report	Presentation	Current tests	Colloquium	Total
PIPA 1	Theme 1	1st week	0.5	0.5			2			3
		2nd week			0.5					0.5
	Theme 2	3rd week	0.5	0.5			2			3
		4th week			0.5					0.5
	Theme 3	5th week	0.5		0.5			5		6
		6th week				4				4
	Theme 4	7th week	0.5		0.5				12	13
		8th week			0.5					0.5
PIPA 2	Theme 6	9th week	0.5	1			2			3.5
		10th week			0.5					0.5
	Theme 7	11th week	0.5	1			2			3.5
		12th week			0.5					0.5
	Theme 8	13th week	0.5		0.5			5		6
		14th week			0.5					0.5
	Theme 9	15th week	0.5	0.5	0.5					1.5
		16th week			0.5					0.5
	Themes 10,11	17th week	0.5		0.5				12	13
	Total		4.5	3.5	6	4		8	10	24

The final score on the academic discipline is determined in accordance with the Provisions "On the Assessment of Students' Academic Performance on the Score-Rating System" at S. Kuznets KhNUE (Table 11.4).

The grading scales: national and ECTS

Total points for all the educational activities	ECTS rating	Evaluation on the national scale	
		examination, term project, practice	credit
90 – 100	A	excellent	passed
82 – 89	B	good	
74 – 81	C		
64 – 73	D	satisfactory	
60 – 63	E		
35 – 59	FX	unsatisfactory	failed
1 – 34	F		

Grades on this scale are recorded in the register of student's progress, student's individual curriculum and other academic documents.

12. Bibliography

12.1. Basic

1. Базилевич В. Д. Державні фінанси : навч. посібник / В. Д. Базилевич, Л. О. Баластрик; за заг. ред. В. Д. Базилевича. – Київ : Атіка, 2004. – 368 с.

2. Василик О. Д. Державні фінанси України : підручник / О. Д. Василик, К. В. Павлюк. – Київ : Центр навчальної літератури. – 2004. – 608 с.

3. Дегтяр А. О. Публічні фінанси : навч. посіб. / А. О. Дегтяр, М. В. Гончаренко, О. С. Лесная. – Харків : С. А. М., 2011. – 512 с.

12.2. Additional

4. Азаренкова Г. М. Фінанси: Практикум : навч. посіб. / Г. М. Азаренкова, І. І. Борисенко. – Київ : Знання, 2008. – 280 с.

5. Бланкарт Ш. Державні фінанси в умовах демократії / Ш. Бланкарт. – Київ : Либідь, 2000. – 368 с.

6. Богдан Т. П. Управління державним боргом і макрофінансові ризики в економіці України / Т. П. Богдан // Фінанси України. – 2011. – № 1. – С. 13–22.
7. Бойцун Н. Є. Адаптація європейського досвіду управління місцевими фінансами в Україні / Н. Є. Бойцун // Фінанси України. – 2005. – № 5. – С. 6–11.
8. Бюджетна система України : навч. посіб. / під ред. С. І. Юрія, Й. М. Бескида. – Київ : НІОС, 2000. – 400 с.
9. Бюджетний кодекс України. – Київ : ЦУЛ, 2011. – 112 с.
10. Бюджетний менеджмент : підручник / В. Федосов, В. Опарін, Л. Сафонова та ін. ; за заг. ред. В. Федосова. – Київ : КНЕУ, 2004. – 864 с.
11. Василик О. Д. Бюджетна система України / О. Д. Василик, К. В. Павлюк. – Київ : Центр навчальної літератури, 2004. – 542 с.
12. Василик О. Д. Теорія фінансів : підручник / О. Д. Василик. – Київ : НІОС, 2001. – 416 с.
13. Воронова Л. К. Фінансове право України : підручник / Л. К. Воронова. – Київ : Прецедент; Моя книга, 2006. – 448 с.
14. Жемеренко Є. В. Використання коштів місцевих бюджетів України / Є. В. Жемеренко // Фінанси України. – 2005. – № 8. – С. 108–114.
15. Зайчикова В. В. Функції місцевих органів в умовах бюджетної реформи / В. В. Зайчикова // Фінанси України. – 2010. – № 6. – С. 72–79.
16. Запатріна І. В. Бюджетна політика стимулювання економічного зростання та механізми її реалізації / І. В. Запатріна, Т. Б. Лебеда // Фінанси України. – 2006. – № 4. – С. 38–45.
17. Карлін М. І. Державні фінанси України : навч. посіб. / М. І. Карлін. – Київ : Знання, 2008. – 348 с.
18. Кириленко О. П. Місцеві бюджети України (історія, теорія, практика) / О. П. Кириленко. – Київ : НІОС, 2000. – 384 с.
19. Ковальчук С. В. Фінанси : навч. посіб. / С. В. Ковальчук, І. В. Форкун. – Львів : Новий Світ – 2000, 2006. – 568 с.
20. Конституція України. – Київ : Право, 2011. – 56 с.
21. Кравченко В. І. Фінанси місцевого самоврядування України: проблеми становлення (1989 – 2001) / В. І. Кравченко. – Київ : ВД "KM Academia", 2001. – 458 с.
22. Кульчицький М. І. Формування та виконання бюджету за програмно-цільовим методом / М. І. Кульчицький, З. В. Перун // Фінанси України. – 2005. – № 2. – С. 78–83.

23. Левицька Є. О. Впровадження програмно-цільового методу формування бюджетів / Є. О. Левицька // Фінанси України. – 2004. – № 6. – С. 33–37.

24. Луніна І. О. Державні фінанси та реформування міжбюджетних відносин : монографія / І. О. Луніна. – Київ : Наукова думка, 2006. – 432 с.

25. Мельник В. М. Використання податкових інструментів в умовах становлення ринкової економіки / В. М. Мельник, Т. В. Кошук // Фінанси України. – 2010. – № 2. – С. 46–57.

26. Місцеві фінанси : навч. посіб. / Н. І. Власюк, Т. В. Мединська, М. І. Мельник. – Київ : Алерта, 2011. – 328 с.

27. Опарін В. М. Бюджетна система : навч.-метод. посіб. / В. М. Опарін, В. І. Малько, С. Я. Кондратюк. – Київ : КНЕУ, 2000. – 186 с.

28. Опарін В. М. Фінанси (Загальна теорія) : навч. посіб. / В. М. Опарін. – Київ : КНЕУ, 2000. – 240 с.

29. Піхоцький В. Ф. Ефективність бюджетної політики як інструмент соціально-економічного розвитку України / В. Ф. Піхоцький // Фінанси України. – 2010. – № 2. – С. 30–37.

30. Податковий кодекс України. – Київ : ЦУЛ, 2012. – 538 с.

31. Романенко О. Р. Фінанси : підручник / О. Р. Романенко. – Київ : Центр навчальної літератури, 2004. – 312 с.

32. Сафонова Л. Д. Бюджетний менеджмент : навч. посіб. / Л. Д. Сафонова. – Київ : КНЕУ, 2001. – 480 с.

33. Сунцова С. О. Місцеві фінанси України / С. О. Сунцова. – Київ : ТОВ "Центр навчальної літератури", 2010. – 488 с.

34. Суспільні фінанси України : навч. посіб. / за ред. М. І. Карліна. – Луцьк : РВВ "Вежа" ВНУ ім. Л. Українки, 2008. – 260 с.

35. Чечетов М. В. Бюджетний менеджмент : навч. посіб. В 2-х ч. / М. В. Чечетов, Н. Ф. Чечетова, А. Ю. Бережна. – Харків : ВД "ІНЖЕК", 2004. – 560 с.

12.3. Information resources

36. Офіційний сайт Верховної Ради України. Законодавство України. – Режим доступу : <http://zakon2.rada.gov.ua>.

37. Новостной портал ЛигаБизнесИнформ. – Режим доступа : <http://liga.net>.

38. Нормативные акты Украины. – Режим доступа : <http://www.pau.ua>.

39. Право. Украина. – Режим доступа : <http://www.legal.com.ua/cgi-bin/matrix.cgi/pravo.html>.

40. Сайт Інституту бюджету та соціально-економічних досліджень. – Режим доступа : <http://www.ibser.org.ua>.

12.4. Methodological support

36. Мельник В. І. Методичні рекомендації до виконання практичних завдань і плани семінарських занять з навчальної дисципліни "Публічні фінанси" для студентів спеціальності 8.15010008 "Публічне адміністрування" денної форми навчання / В. І. Мельник – Харків : Вид. ХНЕУ ім. С. Кузнеця, 2014. – 32 с.

37. Мельник В. І. Практичні завдання до самостійної роботи з навчальної дисципліни "Публічні фінанси" для студентів спеціальності 8.15010008 "Публічне адміністрування" всіх форм навчання / В. І. Мельник. – Харків : Вид. ХНЕУ ім. С. Кузнеця, 2014. – 32 с.

38. Мельник В. І. Публічні фінанси : опорний конспект [Електронний ресурс] / В. І. Мельник. – Режим доступа : <http://www.ikt.hneu.edu.ua>.

Appendices

Appendix A

Table A.1

The structure of professional competences on the academic discipline "Public Finance" according to the National Qualifications Framework of Ukraine

Components of competences which are formed on the theme	Minimum experience	Knowledge	Skills	Communications	Autonomy and responsibility
1	2	3	4	5	6
Theme 1. Public finance as part of the financial system					
The ability to develop and organize events on the orientation and choice of appropriate regulatory instruments of a state and its institutions in order to achieve economic rationality based on the theoretical principles of public finance	The essence of finance, its specific features and functions. The concept and principles of the financial system	Knowledge of historical and economic prerequisites of finance, their social purpose, approaches to financial system structuring, the main parts of a modern system of public finance in Ukraine	Identification of the purpose and main task of forecast and program documents of economic and social development of a country and its regions	The ability to effectively generate a communication strategy for choosing appropriate regulatory instruments of the state and its institutions impact on economic processes	Responsibility for accurate identification of key problems of socio-economic development; implementation of measures for guidance and choice of appropriate regulatory instruments of state and its institutions impact on economic processes
Theme 2. The state financial policy and the mechanisms of its implementation					
The ability to develop forecasts of possible consequences of the violation of macroeconomic equilibrium and their impact on the behavior of economic agents based on the analysis of macroeconomic indicators, using the model of general economic equilibrium	The essence of the forecasting process, the main methods of forecasting	Knowledge of the content, objectives and components of financial policy; the areas of state financial policy; the concept and structure of the financial mechanism. Knowledge of analytical tools of macroeconomic indicators	Prediction of the implications of economic and social development of a country and its regions with the influence of macro factors; application of the methods of expert estimations for predicting the effects of economic and social development of a country and its regions	The ability to present the results of forecasting possible consequences of violation of macroeconomic equilibrium and their impact on the behavior of economic agents	Responsibility for accuracy and correctness of decisions and terms of predicting the effects of economic and social development

Table A.1 (continuation)

1	2	3	4	5	6
Theme 3. The organizational basis of public finance management					
The ability to prepare policy documents (policies, programs, concepts) based on the evaluation of supply of resources and selection of appropriate mechanisms for implementing public-management solutions and challenges of European integration, using the methodology of system analysis	The essence and function of managerial processes, basic managerial techniques	Knowledge of management of public finances, basic forms, methods and tools of financial impact; principles underlying public finance management, financial structure of financial apparatus and its functions	Evaluation of the effectiveness of public finance management, areas of regulatory efficiency of state financial relations at the macro- and mesolevel	The ability to present the results of evaluation of public finance management effectiveness and policy documents that promote regulatory efficiency of state financial relations at the macro- and mesolevel	The ability to make independent effective managerial decisions and take responsibility for the correctness and adequacy of the developed program documents
Theme 4. The legal principles of public finance operation					
The ability to develop proposals to improve the organizational structure and functioning of public finances based on current legislation and the experience of European countries, based on the content of public management techniques and mechanisms of civil society	Bases and sources of finance. The Constitution of Ukraine as a major source of finance	Knowledge of regulations governing financial relations in Ukraine, the regulatory framework in public finance management in Ukraine, international acts in public finance	The ability to manage the implementation of good governance at national, sectoral and territorial levels of government, determine the effectiveness of the available forms and methods of managerial activities	Effective communication strategy to generate improvement of organizational structure and functioning of public finances based on the current legislation	The ability to take effective management decisions on the improvement of the organizational structure and functioning of public finances based on the current legislation
Theme 5. Public revenues and public expenditures					
The ability to assess the state of socio-economic development of a country, territory, industry based on system analysis of indicators (methods of analysis of public finance, micro- and macro-approaches to the study of public finances), based on the revenues and expenditures of the state budget	Definitions of income and expenditure. The connections of state functions and public expenditures	Knowledge of the content of public revenues and methods of their mobilization; public sources of income, the nature and purpose of public expenditures, funding, classification of expenditures	The ability to provide reasonable choice of economic and mathematical methods and models for analyzing financial performance, assess the state of socio-economic development of a country, a territory, a sector based on systematic analysis of indicators of a state budget	The ability to present the results of assessment of socio-economic development of a country, territory, sector based on systematic analysis of indicators of the state budget	Responsibility for the correctness and adequate assessment of socio-economic development of a country, a territory, a sector based on systematic analysis of indicators of the state budget; the ability to independent make effective managerial decisions using the results of this analysis

Table A.1 (continuation)

1	2	3	4	5	6
Theme 6. Taxes and the tax system					
The ability to organize timely fulfillment of obligations to the state, based on the current legislation, using the mechanisms of cooperation with banks, insurance companies and other credit and financial institutions	The essence and function of taxes. The concept and structure of the tax system	Knowledge of basic elements and principles of an optimal tax system, tax system elements. Classification of taxes and peculiarities of the modern tax policy of Ukraine	The ability to identify trends in tax revenues to state and local budgets; main directions of improving the tax system to ensure sustainable development of national economy	The ability to cooperate in the process of identifying key areas to improve the tax system to ensure sustainable development of the national economy	Making effective managerial decisions on the development and implementation of directions to improve the tax system to ensure sustainable development of the national economy
Theme 7. Budget and the budget system					
The ability to develop proposals for regional socio-economic development, national and regional programs aiming to improve the efficiency of social and economic development based on the resources support and implementation of mechanisms of public management solutions using the methodology of system analysis and calculation of parameters	Budgeting as an economic and legal category. The place and importance of budget in the overall financial relations	Knowledge of the nature, function and material content of budget; the concept of the budget system and principles of the budget system; the concept of budget classification, the nature and methods of budget planning	The ability to define and justify the main directions of the budget system improvement and inter-governmental relations for sustainable development of the national economy	The ability to cooperate in the process of identification and justification of the main directions of the budget system improvement and inter-governmental relations for sustainable development of the national economy	The ability to make effective managerial decisions on the development and improvement of the budget system and inter-governmental relations for sustainable development of the national economy
Theme 8. State budget of Ukraine					
The ability to assess the state of socio-economic development of a country, a territory, an industry, based on systematic analysis of indicators of the state budget	The purpose and the role of the state budget, the concept of revenues and expenditures of the state budget	Knowledge of budget legislation of Ukraine, the structure of government revenues, the main directions of budgetary funds, the factors influencing the state budget, the concept, causes and ways to optimize the budget deficit	The ability to carry out systematic analysis of indicators of the state budget, evaluating the structure of the state budget, analysis of the main directions of budgetary funds, assessment of factors influencing the state budget, determine the causes and ways to optimize the budget deficit	The ability to present the results of systematic analysis of indicators of the state budget and effectively shape the communication strategy for the development and implementation of business solutions to overcome the budget deficit	Responsibility for the correctness and adequacy of the system analysis results of the state budget, independently make effective managerial decisions using the results of this analysis

1	2	3	4	5	6
Theme 9. Local budgets of Ukraine					
The ability to prepare analytical information, proposals, reports based on statistical analysis of performance indicators of local budgets of a territory, an industry	Budgeting, the essence and principles of the budget system, intergovernmental relations, the nature and purpose of local budgets	Knowledge of local finances, their composition and value, definitions and functions of local budgets and main sources of revenues and expenditures, distinction between the types of local budgets, the concept of fiscal decentralization	The ability to analyze performance indicators and assess of financial stability of local governments, determine the main directions of strengthening the revenue base of local budgets in order to increase the economic independence of administrative units	Effective generation of a communication strategy for the development and implementation of ways of strengthening the revenue base of local budgets in order to increase the economic independence of administrative units	Responsibility for the accuracy and correctness of the analysis of performance indicators and assessment of financial stability of the local budget, making effective managerial decisions using the results of this analysis
Theme 10. The funds of the special purpose financial resources					
The ability to prepare analytical information, proposals, reports on the improvement of the structure and raising the efficiency of the funds of the special purpose financial resources based on the current legislation and the experience of European countries	The concept and principles of the financial system. The basic principles of centralized funds	Knowledge of the nature of funds of the special purpose financial resources, the types of state funds, the main peculiarities of state funds in Ukraine	The ability to define and justify the main directions of improvement the organization of the funds of the special purpose financial resources for sustainable socio-economic development	Effective generation of a communication strategy for the development and implementation of key assets for improvement of the organization of the funds of the special purpose financial resources for sustainable socio-economic development	Making effective managerial decisions on the development and improvement of the organization of funds of the special purpose financial resources for sustainable socio-economic development
Theme 11. Public credit and public debt					
The ability to prepare analytical information, proposals, reports on budget execution; debt service based on statistical analysis of the performance of areas or sectors	The concept, functions and basic forms of credit; causes and sources of the budget deficit	Knowledge of the nature, functions and forms of credit, public credit, what makes it different from bank loans, classification of governmental loans, characteristics and methods of public credit and public debt	The ability to evaluate the effectiveness of public credit transactions, identify and substantiate the main directions of improvement of the management of public credit and public debt	Effective generation of a communication strategy for the development and implementation of public credit and public debt management efficiency	Making effective managerial decisions on the development and implementation of public credit and public debt management efficiency

Content

Introduction.....	3
1. Description of the academic discipline	4
2. The purpose and objectives of the academic discipline	4
3. The syllabus of the academic discipline	8
4. The structure of the academic discipline	11
5. The themes and plans of seminars	12
6. The themes of practical classes	15
6.1. Examples of typical practical tasks on the themes	16
7. Independent work	18
7.1. Test questions for self-assessment	21
8. Individual consultative work	26
9. The teaching methods	26
10. Methods of control	29
11. Distribution of points received by students	38
12. Bibliography	44
12.1. Basic.....	44
12.2. Additional	44
12.3. Information resources	46
12.4. Methodological support.....	47
Appendices.....	48

НАВЧАЛЬНЕ ВИДАННЯ

ПУБЛІЧНІ ФІНАНСИ

**Робоча програма
для студентів спеціальності
281 "Публічне управління та адміністрування"
другого (магістерського) рівня**

(англ. мовою)

Самостійне електронне текстове мережеве видання

Укладачі: **Гавкалова** Наталія Леонідівна
Полежаєва Олена Вікторівна

Відповідальний за видання *Н. Л. Гавкалова*

Редактор *З. В. Зобова*

Коректор *З. В. Зобова*

Надано тематичний план навчальної дисципліни та її зміст за модулями та темами. Наведено плани лекцій, практичних, семінарських занять, матеріали для закріплення знань (завдання для самостійної роботи, тестові запитання), критерії оцінювання знань студентів, професійні компетентності, які повинен мати студент після вивчення дисципліни.

Рекомендовано для студентів другого (магістерського) рівня.

План 2018 р. Поз. № 269 ЕВ. Обсяг 53 с.

Видавець і виготовлювач – ХНЕУ ім. С. Кузнеця, 61166, м. Харків, просп. Науки, 9-А

*Свідоцтво про внесення суб'єкта видавничої справи до Державного реєстру
ДК № 4853 від 20.02.2015 р.*