

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

**ЗАТВЕРДЖЕНО**

на засіданні кафедри  
фінансів

Протокол № 1 від 28.08.2023 р.

**ПОГОДЖЕНО**

Проректор з навчально-методичної  
роботи



**ФІНАНСИ**

**робоча програма навчальної дисципліни (РПНД)**

Галузь знань **07 "Управління та адміністрування"**  
Спеціальність **073 "Менеджмент"**  
Освітній рівень **перший (бакалаврський)**  
Освітня програма **"Логістика"**

Статус дисципліни **обов'язкова**

Мова викладання, навчання та оцінювання **англійська**

Розробники:

к.е.н., доцент

Ольга ПОЛТІНІНА

к.е.н., доцент

Сергій ЮШКО

Завідувач кафедри

фінансів

Ірина ЖУРАВЛЬОВА

Гарант програми

Тетяна КОЛОДІЗЄВА

Харків  
2023

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

**APPROVED**

at the meeting of the Finance  
Department  
Protocol № 1 dated 28.08.2023

**AGREED**

Vice-rector for educational and  
methodical work



**FINANCE**

Program of the course

Field of knowledge  
Specialty  
Study cycle  
Study programme

**07 "Management and administration"**  
**073 "Management"**  
**first (bachelor)**  
**"Logistics"**

Course status  
Language

**mandatory**  
**English**

Developers:  
PhD, associate professor  
of the Finance Department

Olga POLTININA

PhD, associate professor  
of the Finance Department

Serhii YUSHKO

Head of the Finance Department

Irina ZHURAVLYOVA

Head of Study Programme

Tetiana KOLODIZIEVA

Kharkiv  
2023

## INTRODUCTION

Finance is an integral part of almost every type of activity, an integral part of the activities of state and local management bodies, business entities of the real sector of the economy – legal entities and individuals, financial corporations, the population, etc. Finances are present in any economic process from the beginning of its introduction to the receipt and use of financial resources. Knowledge in the financial sphere is necessary for making effective, balanced and well-founded decisions by both ordinary citizens and managers and specialists of enterprises and organizations, state managers.

The study of the course "Finance" becomes especially relevant in the context of economic transformations in Ukraine, associated with the introduction of best practices and European business experience, the spread of integration and globalization processes in the world economic system. It is necessary to deeply understand the nature of financial relations, to know the principles of construction and mechanisms of their functioning for the successful implementation of economic activities and reduce the effects of crises in the economy of Ukraine. The formation and development of market relations in Ukraine requires specialists to have a wide range of basic theoretical knowledge and relevant competencies in the field of finance, which are necessary in practice at the macro, meso and micro levels to solve problems related to the formation, distribution and using cash income and financial resources.

**The purpose of the course** : the formation of students' system of competencies or application in practice in the process of their professional activities and daily life acquired knowledge of the laws of finance at the meso- macro and micro levels as a theoretical basis for financial policy and financial systems and acquired practical skills to determine analysis, evaluation, control of indicators of formation, distribution, use of centralized and decentralized monetary income and funds of financial resources.

**The tasks of** studying the course are: application of the basic provisions of the theory of finance to substantiate the directions of solving modern financial problems; mastering theoretical bases of formation and functioning of the financial - of new relations and financial policies; understanding of the principles of the budget system and the principles of building a budget system; acquisition of theoretical knowledge on methods and sources of budget revenues and directions and forms of financing budget expenditures; acquiring knowledge on the functioning of public credit and public debt management; understanding the content of financial relations in enterprises and households; generation of theoretical knowledge on functioning of financial market and financial system components.

**The object of** study of the course is the system of economic relations in the process of distribution and redistribution of state GDP.

**The subject** of the course is the interaction of the financial system of the state in the process of forming centralized and decentralized funds.

The learning outcomes and competences formed by the course are defined in Table 1.

**Table 1**

**Learning outcomes and competences formed by the course**

Learning outcomes	Competences
LO3	SC12
LO5	SC1, SC3
LO6	SC12
LO7	SC4

where

LO3. Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership

LO5. Describe the content of the functional areas of the organization.

LO6. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions.

LO7. Demonstrate organizational design skills.

SC1 Ability to identify and describe organizational characteristics.

SC3. The ability to determine the prospects of the organization's development.

SC4. The ability to determine the functional areas of the organization and the connections between them.

SC12. The ability to analyze and structure the problems of the organization, to form reasonable solutions.

**COURSE CONTENT**

**Content module 1. Theory of finance and basics of public finance**

**Topic 1. The subject of financial science. The essence and functions of finance**

*1.1. Definition of the economic category "financial science". Subject, methods and components of financial science.*

The essence of financial science. Subjects of financial science. The object of financial science research. Purpose and role of financial science. Functions of financial science.

*1.2. The essence of finance as an economic, value, distributive, historical category.*

The concept of finance. Historical stages of formation and development of finance. Prerequisites for the emergence of finance. Finance as an economic category. Finance as a distributive category. Finance as a value category. Characteristics and principles of finance.

*1.3. Funds of financial resources.*

Financial resources. Sources of financial resources. Centralized and decentralized cash funds. Sources of their formation and directions of use.

*1.4. Finance functions.*

Manifestations of the functions of finance in the process of distribution and redistribution of gross domestic product and national income. The essence of the distributive function of finance. Primary distribution, redistribution, secondary distribution. Financial contradictions and ways to overcome them. The control function of finance, the essence and meaning of financial control. Regulatory, reproductive and stimulating functions of finance.

#### *1.5. Financial support of the reproductive process.*

Financial support of the reproductive process and its form. Self-financing. Lending. Budget financing. Principles of commercial calculation.

### **Topic 2. Financial system and financial policy of the state**

#### *2.1. The essence and structure of the financial system.*

Concept of financial system. Financial system according to internal structure and organizational structure. Spheres and links of the financial system. International finance. State finance. Finances of business entities. Household finances. Insurance. Financial market. Powers and tasks of financial system management bodies.

#### *2.2. Financial policy and its components. Tasks and principles of financial policy.*

Content and tasks of financial policy. Components of financial policy. Financial strategy and financial tactics. Principles of financial policy. Independent components of financial policy: budgetary, tax, monetary and customs policy.

#### *2.3. Financial planning and forecasting.*

Content, purpose and tasks of financial planning and forecasting. The main stages of financial planning and forecasting. Types of financial plans. Planning methods.

#### *2.4. Financial control.*

Content and purpose of financial control. Subjects and objects of financial control. Classification of types of financial control. Principles of financial control.

#### *2.5. Financial mechanism.*

The essence of the financial mechanism. Components of the financial mechanism. Financial mechanism of the state and business entity. Financial methods and levers.

### **Topic 3. Taxes. The tax system**

#### *3.1. The essence and types of taxes. Functions of taxes. Principles of taxation.*

Historical aspects of the emergence and development of taxation. Objective conditionality of taxes, their essence and economic content. Types of tax payments. Classification of taxes. Elements of taxes and their characteristics. Principles of taxation.

#### *3.2. The tax system.*

The essence of the tax system. Composition of the tax system of Ukraine. Taxation subsystem of legal entities. Subsystem of taxation of entrepreneurs. State and local taxes and fees.

#### *3.3. Tax policy.*



The essence of tax policy and its general characteristics. Strategic areas of tax policy. Comparative characteristics of tax systems in economically developed countries of the world.

#### *3.4. State taxes and the procedure for their collection.*

Corporate income tax. VAT. Excise tax. Individual income tax. Customs duty. Rental payments. Environmental tax. Military fee. Objects and subjects of taxation. Tax rates.

#### *3.5. Local taxes and fees and the procedure for their collection.*

Property tax. Unified (single) tax. The duty for vehicle parking places. Tourism duty. Objects and subjects of taxation. Tax rates.

#### *3.6. Simplified taxation systems.*

Terms of application of simplified taxation systems. Simplified system of taxation for legal entities. Simplified taxation system for entrepreneurs. Advantages and disadvantages of simplified taxation.

### **Topic 4. Budget. Budgetary system**

#### *4.1. The essence, purpose and role of the state budget.*

The essence of the budget and its functions. Purpose and role of the budget. Budgetary policy: essence and main tasks. The budget mechanism and its components. Composition of budget legislation. The concept of budget classification.

#### *4.2. Budget deficit and sources of its financing.*

Basic approaches to assessing possible budget states. Budget deficit and budget surplus. Accounting methods and budget deficit indicators. Types of budget deficit and its causes. Sources of budget deficit financing. Peculiarities of approving budgets with deficit and surplus.

#### *4.3. Budget structure and construction of the budget system of Ukraine.*

Basics of the budget system in Ukraine. The budget system of Ukraine and its components. Types of budgets in Ukraine. Consolidated budget. The essence and stages of the budget process. Participants of the budget process and their powers. General principles of drafting the State and local budgets. Basics of budget execution. Reporting on the implementation of budgets.

#### *4.4 System of budget revenues and expenditures.*

The essence of budget revenues and their classification. Composition and characteristics of revenues of the State and local budgets. Economic content and classification of budget expenditures. Composition and characteristics of expenditures of the State and local budgets.

#### *4.5. Interbudgetary transfers as part of the budget.*

The essence and causes of fiscal imbalances. The economic essence of interbudgetary relations and the purpose of their regulation. Types of interbudgetary transfers. The main principles of appointment and the procedure for providing interbudgetary transfers.

#### *4.6. State, structure and dynamics of state and state-guaranteed debt.*

Indicators of State and state-guaranteed debt. Public debt in the aspect of repayment currencies, public debt by types of interest rates.

## **Topic 5. Trust funds**

### *5.1. General characteristics of trust funds.*

The economic essence of state trust funds. Economic and social trust funds. Composition of state trust funds in Ukraine. Budgetary and extrabudgetary trust funds. Trust funds of local self-government bodies. Procedure for creation and operation of target funds.

### *5.2. Pension Fund of Ukraine.*

Pension insurance system in Ukraine. Legal principles of the Pension Fund of Ukraine. Tasks of the Pension Fund. Sources of formation of funds of the Pension Fund. Directions of spending the Pension Fund funds. List of persons subject to mandatory state pension insurance.

### *5.3. Social insurance fund in case of unemployment.*

Legal basis of activity of the Social Insurance Fund in case of unemployment. Tasks of the Social Insurance Fund in case of unemployment. Sources of formation and directions of spending of funds of the Fund. List of persons subject to mandatory state social insurance in case of unemployment.

### *5.4. Other funds.*

Powers, procedure for formation and use of funds of separate special purpose funds: the Fund for Social Protection of the Disabled, the State Fund for the Promotion of Youth Housing Construction, the State Fund for Regional Development, the State Road Fund, the Reserve Fund, the Fund for Guaranteeing Deposits of Individuals.

*5.5. A single contribution to mandatory state social insurance as the main source of income for targeted social funds.*

Designation of a single contribution to mandatory state social insurance. Tax base and contribution rates. Payers of a single contribution. The proportions of the distribution of the amount of the single contribution between the target funds.

## **Content module 2. Finance of economic entities, financial market and institutions of international finance**

### **Topic 6. Finances of business entities**

*6.1. The essence of the finances of economic entities and the principles of their organization.*

The essence and functions of the finances of economic entities. Basics and principles of enterprise finance organization. Financial activity and content of financial work.

### *6.2. Cash settlements of enterprises.*

The essence of monetary calculations of enterprises. Non-cash and cash payments. Procedure for opening and closing bank accounts. Forms of non-cash payments. Settlement and payment discipline. Cash operations. Restrictions on the use of cash in settlements. Registers of settlement operations and requirements for their use.

### *6.3. Cash receipts of enterprises. Formation and distribution of profit.*

Characteristics and composition of cash receipts of enterprises. Income from operating and core activities. Income from financial and investment activities. Formation of gross and net income. Composition and classification of enterprise costs. Gross profit. Profit from operating activities. Profit before taxation. Net profit. Distribution and use of profit.

### *6.4. The relationship between business structures and the budget and state trust funds.*

Enterprise taxation system. Direct and indirect taxes payable by business entities. Formation and use of funds of state trust social funds. Allowance for temporary disability, accrual and payment procedure.

### *6.5. Current assets and their organization at the enterprise.*

The essence, composition and structure of current assets. Principles of organization of current assets. Determination of the need for current assets. Sources of formation of current assets. Indicators of the condition and use of current assets.

### *6.6. Enterprise lending.*

The necessity and essence of lending to enterprises. Bank lending to enterprises. Non-bank lending to enterprises.

### *6.7. Financial support for the reproduction of non-current assets.*

The nature and composition of non-current assets. Depreciation of non-current assets and their amortization methods. Sources of capital investment financing.

### *6.8. Assessment of the financial condition of the enterprise.*

Assessment of the financial state of the enterprise, its necessity and importance. Indicators of the financial state of the enterprise. Assessment of liquidity and solvency. Assessment of financial stability. Assessment of property status. Evaluation of the profitability of the activity.

## **Topic 7. Financial management**

### *7.1. Theoretical foundations of financial management.*

Content and purpose of financial management. Management objects and subjects. Financial decisions: adoption and implementation. The process of developing and implementing financial solutions. Mechanism of implementation of financial management. Financial management support system.

### *7.2. Cash flow management.*

The economic essence of cash flow. Classification of cash flows. Principles of cash flow management. Methods of optimizing the company's cash flows.

### *7.3. Asset management.*

Economic essence and classification of assets. Management policy of current assets. Management of financing of current assets. Inventory management. Management of receivables. Cash management. Management of fixed assets. Formation of the optimal structure of financing sources of non-current assets.

### *7.4. Capital management.*

The main components of capital. The concept of the financial structure of capital. The main factors affecting the formation of the financial structure of capital.



The essence of the optimal capital structure. Mechanism of action of financial leverage. Profit management. The break-even point. The mechanism of action of the operating lever.

#### *7.5. Investment management.*

Content and main tasks of managing investment activities of the enterprise. Real and financial investment projects. Methods and performance indicators of investment projects.

#### *7.6. Anti-crisis financial management at the enterprise.*

The essence and meaning of the concept of financial crisis. Factors causing the development of financial crises at the enterprise. The content of the concept of "anti-crisis financial management". The purpose and tasks of anti-crisis financial management. Monitoring of the company's financial condition in order to identify early signs of a crisis. Bankruptcy diagnostic system.

### **Topic 8. Insurance. Insurance market**

#### *8.1. Essence and purpose of insurance. Objects and subjects of insurance.*

The essence and necessity of insurance. Objects and subjects of insurance. Insurance relations. Coinsurance and reinsurance. Signs of insurers.

#### *8.2. Forms, industries and types of insurance.*

Forms of insurance. Voluntary and mandatory insurance and their types. Property, personal, social, medical insurance. Liability and risk insurance.

#### *8.3. Organization of insurance.*

Concept of insurance risk and insurance event. Insurance risks and insurance cases by types of insurance. Insurance payment, insurance sum, insurance compensation, franchise. Insurance liability systems. Factors affecting the cost of an insurance policy by type of insurance.

#### *8.4. Insurance market.*

The concept of the insurance market. Conditions of operation of the insurance market. The structure of the insurance market. Subjects and objects of the insurance market.

#### *8.5. State supervision of insurance activities in Ukraine.*

Insurance Market Supervision Department of the National Bank of Ukraine. The main functions and rights of the authorized body for supervision of insurance activities.

#### *8.6. Indicators and performance results of insurance companies.*

Incomes and expenses of insurance companies. Insurance premiums and insurance payments. Insurance reserves. Performance indicators of the insurance company. Assessment of the financial stability of the insurance company.

### **Topic 9. Financial market**

*9.1. Economic essence and functions of the financial market. The need and prerequisites for its creation.*

The essence of the financial market and the principles of its functioning. Characteristic features of the financial market. Functions of the financial market. The economic role of the financial market and the prerequisites for its creation.

### *9.2. Structure of the financial market.*

Structure and components of the financial market. Objects and subjects of relations on the financial market. Classification of financial market entities. Characteristics of financial market objects. Segments of the financial market.

### *9.3. Classification and characteristics of the main instruments of the financial market.*

Financial market instruments: essence and purpose. Classification of financial market instruments. Financial market instruments by financial market segments and their characteristics.

### *9.4. State regulation of financial services markets.*

Necessity of financial regulation of financial services markets. Bodies carrying out state regulation of financial services markets. Tasks and powers of the National Securities and Stock Market Commission. Tasks and powers of the National Bank of Ukraine in the field of state regulation of non-bank financial services markets. Control over the activities of financial services market participants.

## **Topic 10. International Finance**

### *10.1. The concept, purpose and functions of international finance.*

The essence of international finance. Processes contributing to the formation and development of international finance. Functions of international finance. Subjects of financial relations and their classification. International financial system.

### *10.2. International financial flows and international settlements.*

International financial flows and their directions. International financial relations and international finance. Cash flows in the system of international financial relations. Cash flows in the field of international finance. Forms of calculations in the system of international financial relations. Global interbank financial telecommunication network.

### *10.3. General characteristics of the world financial market and its structure.*

Objective necessity and economic essence of the international financial market. General characteristics and peculiarities of the formation of the international financial market. Scheme and structure of the international financial market. Institutional structure of the financial market. Market participants their functions and goals.

### *10.4. International financial institutions.*

World international financial institutions. International Monetary Fund. Bank of International Settlements. World Bank Group: International Bank for Reconstruction and Development; International Development Association; International Financial Corporation; Multilateral Investment Guarantee Agency, International Center for Settlement of Investment Disputes. Regional international financial institutions. European Bank for Reconstruction and Development. European Investment Bank Asian Development Bank. African Development Bank. Inter-American Development Bank. Other international financial institutions. Goals and activities of international financial institutions.

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

Table 2

### List of practical (seminar) studies

Name of the topic and/or task	Content
Topic 1. Task 1.	1. Study the dynamics of Ukraine's GDP (as the main object of financial relations). 2. Comparison of the level of development of Ukraine and European countries, based on GDP per capita
Topic 2. Task 2.	1. Determination of the size of the main state social guarantees. 2. Analysis of the planned indicators of revenues of the state budget of Ukraine, revenues of state trust funds of Ukraine
Topic 3. Task 3.	1. Calculation of amounts due for payment of national taxes. 2. Calculation of amounts due for payment of local taxes
Topic 4. Task 4.	1. Calculation of budget indicators. 2. Distribution the revenues from the tax-payers between the budgets
Topic 5. Task 5.	1. Calculation of state social insurance benefits
Topic 6. Task 6.	1. Formation of the balance sheet of the enterprise. 2. Analysis of the Profit and Loss Statement. 3. Calculation of depreciation amounts for non-current assets
Topic 7. Task 7.	1. Calculation of the weighted average cost of capital of the enterprise. 2. Calculation the effectiveness of real investments. 3. Calculation the financial leverage effect
Topic 8. Task 8.	1. Determination the insurance amount and the amount of insurance compensation
Topic 9. Task 9.	1. Determination the income from the deposit operation. 2. Making a loan repayment schedule. 3. Calculation the effectiveness of financial investments
Topic 10. Task 10.	1. Analysis of the balance of payments. 2. Calculations for exchange transactions

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

Table 3

### List of self-studies

Name of the topic and/or task	Content
1	2
Topic 1. Task 1.	Testing. Preparation for practical study
Topic 2. Task 2.	Testing. Preparation for practical study. Learning new material: 1. Tasks and powers of the State Treasury Service of Ukraine 2. Tasks and powers of the State Tax Service of Ukraine

Table 3 (the end)

1	2
Topic 3. Task 3.	Testing. Preparation for practical study. Learning new material: 1. Tax systems of some European countries
Topic 4. Task 4.	Testing. Preparation for practical study. In-depth study of the material: 1. Budget financing. 2. Budget classification
Topic 5. Task 5.	Testing. Preparation for practical study. Learning new material: 1. Non-state pension provision
Topic 6. Task 6.	Testing. Preparation for practical study. Learning new material: 1. Financial report of the company according to international accounting standards
Topic 7. Task 7.	Testing. Preparation for practical study. In-depth study of the material: 1. Analysis of the break-even point
Topic 8. Task 8.	Testing. Preparation for practical study. Learning new material: 1. Choosing the type and program of insurance for a citizen. 2. Choosing the type and program of insurance for business
Topic 9. Task 9.	Testing. Preparation for practical study. In-depth study of the material: 1. Financial market instruments
Topic 10. Task 10.	Testing. Preparation for practical study. In-depth study of the material: 1. World international financial institutions

## TEACHING METHODS

In the process of teaching the course "Finance" for the implementation of the defined competencies of the educational program and the activation of the educational process in lectures and practical classes, it is provided the use of such teaching methods as:

Verbal (lectures (Topics 1, 9, 10), problematic lectures (Topics 3, 4), provocative lecture (Topic 5), conversation (Topics 6, 8); lecture-dialogue (Topic 7).

Visua (demonstration) (Topic 2).

Practical (practical work (Topics 1 – 10), business game (Topics: 3, 4), essay (Topics: 2, 10), brainstorming (Topics: 1, 5, 9), work in small groups (Topics: 6, 7, 8).

## FORMS AND METHODS OF ASSESSMENT

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

**Current control** is carried out during lectures, practical and seminar classes and is aimed at checking the level of readiness of the student to perform a specific job and is evaluated by the amount of points scored:

– for courses with a form of semester control as an exam: maximum amount is 60 points; minimum amount required is 35 points.

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

**The final control** includes current control and an exam.

The maximum number of points that a student of higher education can receive during the examination is 40. The minimum amount for which the exam is considered passed is 25 points.

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

The final grade in the course is determined:

– for disciplines with a form of exam, the final grade is the amount of all points received during the current control and the exam grade.

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

Current control: written test (10 points), express survey (10 points), presentations (20 points), colloquium (20 points).

Semester control: Grading including Exam (40 points).

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

An example of an exam card and assessment criteria.

Simon Kuznets Kharkiv national university of economics  
Educational level first (bachelor)  
Educational program "Logistics"  
Course "Finance"  
Exam card

**Stereotype task 1** (maximum score for the task is 8 points).

Based on the information given in Table 4, determine:

- the amount of budget receipts;
- the amount of budget expenses.

Table 4

### Initial data

Indicators	Billion UAH
1	2
Credit refund to the budget	6.9
Tax revenues	309.6

Table 4 (the end)

1	2
Revenues from capital transactions	4.5
Placement of budget funds on deposits	7.3
Reimbursement (return) of liabilities	125.3
Special funds	0.9
Purchase of securities	3.5
Non-tax revenues	48.2
Return of budget funds from deposits	3.2
Borrowings	165.2
Receipt of funds from other budgets	1.3
Receipts due to the sale of securities	6.2
Budget lending	10.3
Budget expenditures	389.9

**Diagnostic task 2** (maximum score for the task is 12 points).

The amount of accrued salary is 25 000 UAH.

Determine the amount of taxes and other mandatory payments.

Determine the ratio between the net salary (in-hand or take-home salary) and the amount of taxes and mandatory payments.

**Heuristic task 3** (maximum score for the task is 20 points).

Information on the activities of the enterprise:

Net sales UAH 5 200 000;

Cost of sales UAH 3820 000;

Selling and operating expenses UAH 514 140;

General and administrative expenses UAH 180 315.

Calculate:

a) the amount of gross profit;

b) the amount of operating income;

c) the amount of net income;

d) the amount of VAT payable to the budget, if the VAT tax credit is 70% of the amount of tax liabilities and in accordance with the terms of contracts with buyers, the goods are paid for within 14 days after its sale.

e) gross profit margin, operating profit margin and net profit margin. Explain the meaning of profitability ratios.

Approved at the meeting  
of the Finance Department

Protocol № \_\_\_ dated "\_\_\_" \_\_\_\_\_ 20\_\_

Head of the Finance Department \_\_\_\_\_ Irina ZHURAVLYOVA

Examiner \_\_\_\_\_ Serhii YUSHKO

Evaluation criteria of the examination card are presented in Table 5.



## Evaluation criteria of the examination card

Point	Evaluation criteria
<b>Evaluation criteria for task 1</b>	
3,0	For the correct determination of budget receipts components
1,0	For the correct determination of the total amount of budget receipts
3,0	For the correct determination of budget expenses components
1,0	For the correct determination of the total amount of budget expenses
<b>8,0</b>	<b>Correctly performed all actions (total maximum number of points for task 1)</b>
<b>Evaluation criteria for task 2</b>	
2,0	For correctly calculated amount of personal income tax
2,0	For correctly calculated amount of military fee
1,0	For correctly calculated amount of in-hand salary
2,0	For correctly calculated amount single social contribution
1,0	For correctly calculated total amount of taxes and other mandatory payments
2,0	For correctly calculated total amount of expenses
2,0	For correctly calculated ratio between the net salary (in-hand or take-home salary) and the amount of taxes and mandatory payments
<b>12,0</b>	<b>Correctly performed all actions (total maximum number of points for task 2)</b>
<b>Evaluation criteria for task 3</b>	
2,0	For correctly calculated amount of gross profit
2,0	For correctly calculated amount of operating income
2,0	For correctly calculated amount of corporate income tax
2,0	For correctly calculated amount of net income
2,0	For correctly calculated VAT tax obligation
2,0	For correctly calculated VAT tax credit
2,0	For correctly calculated the amount of VAT payable to the budget
1,0	For correctly calculated gross profit margin
1,0	For correctly calculated operating profit margin
1,0	For correctly calculated net profit margin
3,0	For the provided reasoned explanations of the values of profitability ratios
<b>20,0</b>	<b>Correctly performed all actions (total maximum number of points for task 3)</b>

## RECOMMENDED LITERATURE

## Main

1. Фінанси [Електронний ресурс] : навчально-методичний посібник / О. П. Полтініна, С. В. Юшко, Є. О. Малишко та ін.; за заг. ред. І. В. Журавльової. – Харків : ХНЕУ ім. С. Кузнеця, 2021. – 215 с. – Режим доступу : <http://www.repository.hneu.edu.ua/handle/123456789/29052>.

2. Бюджетний кодекс України : Закон України № 2456-VI від 08.07.2010 р. [Електронний ресурс]. – Режим доступу : <http://zakon4.rada.gov.ua/laws/show/2456-17>.

3. Податковий кодекс України : Закон України № 2755-VI від 02.12.2010 р. [Електронний ресурс]. – Режим доступу : <http://zakon4.rada.gov.ua/laws/show/2755-17>

4. Lepeyko T. Finance [Electronic resource] : textbook / T. Lepeyko ; T. Lepeyko, T. Blyznyuk, O. Myronova et al.; Simon Kuznets Kharkiv national university of economics, 2018. – 153 p. – Access mode: <http://www.repository.hneu.edu.ua/handle/123456789/20650>.

### **Additional**

5. Податкова система: Навчальний посібник / І. С. Волохова, О. Ю. Дубовик, М. О. Слатвінська та ін.; за заг. ред. І. С. Волохової, О. Ю. Дубовик. – Харків: Видавництво "Діса плюс", 2019. – 402 с.

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