

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

ЗАТВЕРДЖЕНО

на засіданні кафедри
фінансів і кредиту
Протокол № 1 від 02.09.2024 р.

ПОГОДЖЕНО

Проректор з навчально-методичної
роботи



Каріна НЕМАШКАЛО

ФІНАНСИ

робоча програма навчальної дисципліни (РПНД)

Галузь знань	07 "Управління та адміністрування"
Спеціальність	075 "Маркетинг"
Освітній рівень	перший (бакалаврський)
Освітня програма	"Маркетинг"

Статус дисципліни	обов'язкова
Мова викладання, навчання та оцінювання	англійська

Розробник:
к.е.н., доцент

Сергій ЮШКО

В.о. завідувача кафедри
фінансів і кредиту

Світлана ЛЕЛЮК

Гарант програми

Олена НЕБИЛИЦЯ

Харків
2024

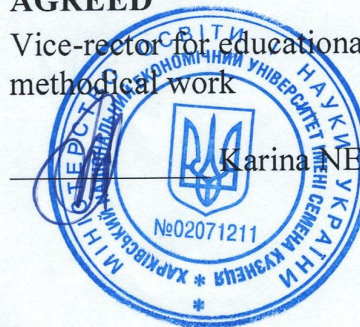
MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

APPROVED

at the meeting of the Finance
and Credit Department
Protocol № 1 dated 02.09.2024

AGREED

Vice-rector for educational and
methodical work



Karina NEMASHKALO

FINANCE
Program of the course

Field of knowledge
Specialty
Study cycle
Study programme

07 "Management and administration"
075 "Marketing"
first (bachelor)
" Marketing "

Course status
Language

mandatory
English

Developer:
PhD, associate professor
of the Finance and Credit Department

Serhii YUSHKO

Acting head of the Finance
and Credit Department

Svitlana LELIUK

Head of Study Programme

Olena NEBYLYTSIA

Kharkiv
2024

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: mastering the theoretical foundations of finance, formation and development of the financial system, the main directions of financial policy, basic knowledge of taxes and taxation, formation and use of budget funds and target funds, organization of finances of business entities and financial management, insurance organization, financial market activities, mastering the basics principles of international finance.

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
LO2	SC11
LO4	GC8
LO5	SC7
LO10	SC14
LO11	GC3, GC12

Where

LO2. Analyze and forecast market phenomena and processes based on the application of fundamental principles, theoretical knowledge and applied skills of marketing activities.

LO4. Collect and analyze the necessary information, calculate economic and marketing indicators, substantiate management decisions based on the use of the necessary analytical and methodical tools.

LO5. Identify and analyze the key characteristics of marketing systems of various levels, as well as the peculiarities of the behavior of their subjects.

LO10. Explain information, ideas, problems and alternative options for making management decisions to specialists and non-specialists in the field of marketing, representatives of various structural units of the market entity.

LO11. Demonstrate the ability to apply an interdisciplinary approach and perform the marketing functions of a market entity.

SC7. Ability to determine the impact of functional areas marketing on the results of market economic activity subjects.

SC11. The ability to analyze the behavior of market subjects and determine the peculiarities of the functioning of markets.

SC14. Ability to suggest feature improvements marketing activity.

GC3. Ability to abstract thinking, analysis and synthesis.

GC8. Ability to conduct research at the appropriate level.

GC12. Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity).

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.

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 control.

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

2.4. Control and audit in marketing activities.

The essence and purpose of control and audit in marketing activities. Tasks and areas of control. Stages and methods of marketing audit.

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.

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. 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.

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. Income and expenses 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. Operating expenses. Sales and distribution expenses and their composition. Costs for advertising and market research (marketing). Other expenses. 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 performance of enterprises.

Assessment of the financial state of the enterprise, its necessity and importance. Composition and indicators of financial statements and the relationship between them. Annual and quarterly financial statements of enterprises. Assessment of liquidity and solvency. Assessment of financial stability. Assessment of property status. Evaluation of the profitability and 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. Basics of budgeting at enterprises.

Purpose of budgeting. Types of budgets. Preparation of the implementation and production budget. Cost planning. Peculiarities of budgeting of marketing expenses.

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.

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.

9.5. Marketing environment of the financial market.

The concept of the marketing environment of the financial market. Peculiarities of providing financial services in the financial marketing complex. Consumer behavior in the financial market.

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
1	2
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

Table 2 (the end)

1	2
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 laboratory classes / tasks in the course is given in Table 3.

Table 3

List of laboratory classes / tasks

Name of the topic and/or task	Content
Topic 3. Task 1.	1. Taxation of entrepreneurs
Topic 4. Task 2.	1. Analysis of budget indicators
Topic 6. Task 3.	1. Assessment of the financial performance of the enterprise

The list of self-studies in the course is given in Table 4.

Table 4

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 3. Stages and methods of marketing audit

Table 4 (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. In-depth study of the material: 1. Sales and distribution expenses and their composition
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 study programme 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, 7, 9, 10), problematic lectures (Topics 3, 4), provocative lecture (Topic 5), conversation (Topics 6, 8).

Visual (demonstration) (Topic 2).

Practical (practical work (Topics 1 – 10), business game (Topics: 3, 4), essay (Topics: 2, 10), brainstorming (Topics: 1, 5, 6 – 9),

Laboratory classes / tasks (Topics 3, 4, 6), preparation of presentations (Topic 3), work in small groups (Topics : 4, 6).

FORMS AND METHODS OF ASSESSMENT

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

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

– for courses with a form of semester control as grading: maximum amount is 100 points; minimum amount required is 60 points.

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

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

The final grade in the course is determined:

– for courses with a form of grading, the final grade is the amount of all points received during the current control.

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

Current control: written test (30 points), express survey (30 points), presentations (20 points), colloquium (20 points).

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

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 : <https://www.google.com/url?q=https://zakon.rada.gov.ua/laws/show/2456-17?lang%3Den%23Text&sa=D&source=docs&ust=1736507327804896&usg=AOvVaw3eucjvoRWAiO2TsaaSP1Lj>.

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.

6. Фінанси. Методичні рекомендації до самостійної роботи студентів

спеціальностей 051 "Економіка", 281 "Публічне управління та адміністрування" першого (бакалаврського) рівня [Електронний ресурс] / укл. С. В. Юшко; Харківський національний економічний університет ім. С. Кузнеця. – Харків : ХНЕУ ім. С. Кузнеця, 2021. – 82 с. – Режим доступу : <http://www.repository.hneu.edu.ua/handle/123456789/24898>.

7. Юшко С. В. Практикум із бюджетної системи : навч. посіб. / С. В. Юшко. – Харків : ХНЕУ ім. С. Кузнеця, 2020. – 187 с. [Електронний ресурс]. – Режим доступу : <http://www.repository.hneu.edu.ua/handle/123456789/23337>.

8. Emergence of public development: financial and legal aspects: monograph [Electronic resource] / Yu. Pasichnyk and etc. : [Ed. by Doctor of Economic Sciences, Prof. Pasichnyk Yu.] : Collective monograph. – Agenda Publishing House, Coventry, United Kingdom, 2019. – 737 p. – Access mode: https://elibrary.kubg.edu.ua/id/eprint/26862/7/Soboleva_Tereshchenko_monogr_2019_FITU.pdf.

9. Fabozzi, Frank J. The basics of finance : an introduction to financial markets, business finance, and portfolio management / Frank J. Fabozzi, Pamela Peterson Drake. – John Wiley & Sons, Incp, 2010. – 192 p.

10. Lebid O. International Finance. Guidelines to practical tasks and individual work of Bachelor's (first) degree students of speciality 291 «International Relations, Public Communications and Regional Studios» [Electronic resource] / O. Lebid. – Kharkiv : S. Kuznets KhNUE, 2021. – 45 p. – <http://www.repository.hneu.edu.ua/handle/123456789/25164>.

11. Finance. Guidelines to practical tasks for Bachelor's (first) degree students of speciality 051 "Economy" of the educational program "International Economics" [Electronic resource] / compiled by S. Yushko; Simon Kuznets Kharkiv national university of economics, 2023. – 48 p. – Access mode: <http://www.repository.hneu.edu.ua/handle/123456789/30042>.

Information resources

12. Official site of the State Audit Service of Ukraine. – Access mode: <https://dasu.gov.ua/en>.

13. Official site of the Ministry of Finance of Ukraine. – Access mode: <https://mof.gov.ua/en/>.

14. Official site of the State Statistics Service of Ukraine. – Access mode: <https://www.ukrstat.gov.ua/>.

15. Official site of the State Tax Service of Ukraine. – Access mode: <http://tax.gov.ua/en/>.

16. Official site of the State Treasury Service of Ukraine. – Access: <https://www.treasury.gov.ua/en>.

17. Yushko S. V. Educational materials for the academic course "Finance". URL:<https://pns.hneu.edu.ua/course/view.php?id=10666>.