

## STATE BUDGET

### COURSE SYLLABUS ABSTRACT

#### Specialty 1-25 01 04 «Finance and credit»

	STUDY MODE	
	full-time	part-time
Year	2	3
Semester	4	6
Lectures, hours	34	8
Practical classes, hours	34	8
In-class test (semester, hours)		6, 2
Test, semester	4	6
Contact hours	68	18
Independent study, hours	76	126
Total course duration in hours / credit units	144/4	

#### 1. Course outline

The purpose of studying the discipline is to form a holistic view of the budget system of the state, the principles of its construction, economic, legal and organizational foundations of functioning.

#### 2. Course learning outcomes

Upon completion of the course, students will be expected to

- know: theoretical foundations and history of budget development, principles of building the budget system of the Republic of Belarus, the organization of inter-budgetary relations; the procedure for the payment of revenues and expenditures of the state budget, methods of budget deficit management, the procedure for the formation and use of target budget funds and state extra-budgetary funds; the basics of the organization of the budget process of the Republic of Belarus and the Union State of the Russian Federation and Republic Belarus;

- be able to: plan budget revenues and expenditures, analyze budget deficits and sources of its coverage; plan expenditures of budget organizations, make estimates of budget organizations; organize work on the preparation and execution of the budget;

- possess: methodology for analyzing the composition and structure of budget revenues and expenditures; skills in managing the state budget deficit.

#### 3. Competencies

Codes of formed competencies	Names of formed competencies
UK-5	To be capable of self-development and improvement in professional activity news
UK-6	Take the initiative and adapt to professional activity
BPK-14	Apply methods of planning and mobilization of budget revenues and expenditures, analyze quantitative and qualitative parameters of the budget, indicators of the use of state extra-budgetary funds, master the methodology of budget and financial planning

#### 4. Requirements and forms of midcourse evaluation and summative assessment

Intermediate certification is a control work, current certification is a test.