

## THEORY OF FINANCE

### COURSE SYLLABUS ABSTRACT

#### Speciality 1-25 01 04 Finance and credit

	Form of higher education	
	full-time	part-time
Year	2	3
Semester	4	6
Lectures, hours	34	10
Practical classes, hours	34	8
Course paper, semester	5	7
Exam, semester	4	6
Contact hours	68	18
Independent study, hours	76	126
Total course duration in hours / credit units	144 / 4	144 / 4

#### 1. Course outline

The purpose of the discipline is to study by students the theoretical issues of the economic essence of finance, their functions, the assimilation of the concepts of the most important financial categories, such as financial resources, the financial system, the state budget, state credit, taxes, the financial policy of the state, the formation of practical skills in the field of organization of public finance.

#### 2. Course learning outcomes

Upon completion of the course, students will be expected to know:

- key concepts and basic provisions of the theory of finance; content of the state budget;
  - sources of income generation and the main directions of state budget expenditures;
  - methods of financing the state budget deficit; the structure of financial management bodies; the essence of the financial policy of the state; content and principles of financial planning;
  - the essence, content and functions of the finance organizations of the real sector of the economy;
  - principles of building tax systems;
  - the main forms of international financial relations;
- be able to:
- reveal the essence of national finance;
  - characterize the methodology for building the financial and budgetary system;
  - to determine the features of the financial mechanism of government;
  - analyze the practice of using finance to regulate the reproductive process;
- possess:
- system and comparative analysis;
  - an interdisciplinary approach to solving economic problems;
  - methods of analysis of statistical data..

#### 3. Competencies

Codes of generated competencies	Names of competencies being formed
UC-5	Be capable of self-development and improvement in professional activities
UC-6	Show initiative and adapt to changes in professional activity
BPC-12	Understand the essence of the state's financial policy, the content and principles of financial planning, the essence, content and functions of the finances of organizations in the real sector of the economy, analyze the practice of using finance to regulate the reproduction process

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

Current certification in practice – exam. Intermediate certification – control work.