

STATE BUDGET

COURSE SYLLABUS ABSTRACT of higher education institution

Speciality **6-05-0411-02 « Finance and credit»**
Concentration **«Banking», «Taxes and taxation»**

	STUDY MODE	
	full-time	part-time
Year	2	3
Semester	4	6
Lectures, hours	34	8
Practical classes, hours	16	4
In-class test, semester (hours)		6 (2 hours)
Pass/fail, semester	4	6
Contact hours	50	14
Independent study, hours	94	130
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;

- **to possess a skill:** to use methods for analyzing the composition and structure of budget income and expenses; to manage the state budget deficit.

3. Competencies

– Be capable of self-development and improvement in professional activities.

– Take initiative and adapt to changes in professional activity.

– 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

The module-rating system is used. The form of midcourse evaluation is tests, intermediate certification is a pass/fail.