

ORGANIZATION OF THE BUDGETARY PROCESS

COURSE SYLLABUS ABSTRACT

Specialty 6-05-0411-02 "Finance and Credit"
profile "Banking", "Taxes and Taxation"

	STUDY MODE	
	full-time	part-time
Year	3	4
Semester	5	7
Lectures, hours	16	4
Practical classes (seminars), hours	16	4
Pass/fail, semester	5	7
Contact hours	32	8
Independent study, hours	76	100
Total course duration in hours / credit units	108 / 3	

1. Course outline

The discipline under consideration is designed to form a system of modern knowledge, skills and abilities in the field of organizing the budgetary process, legal support for the budgetary process in the Republic of Belarus, principles of construction, economic and organizational foundations of functioning in students.

2. Course learning outcomes

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

- theoretical foundations of the organization of the budget process and the specifics of its functioning;
 - the content of the main regulatory legal acts of the Republic of Belarus governing relations in the field of organization of the budget process;
 - the system of organization of the budgetary structure and its key elements;
 - specifics of the procedure for drawing up, reviewing and approving the republican and local budgets;
 - specifics of the execution of the republican and local budgets, control over compliance with budget legislation;
- be able to:
- assess the system of organization of the budgetary structure and its key elements;
 - analyze the execution of the republican and local budgets;
 - take into account the funds of budget revenues, appropriations, financing and its expenditures;
- have the skill of:
- accounting for budget revenues and expenditures;
 - determining the results of budget execution and drawing up the annual report.

3. Competencies

To apply project management methods and tools in the public sector, evaluate the efficiency and effectiveness of public administration activities at the national and local levels, develop a system of strategic, current and operational control over the revenue and expenditure parts of the state budget, analyze budget risks and develop measures to neutralize them.

4. Requirements and forms of midcourse evaluation and summative assessment

At the end of each module a test is provided. At the end of the course an exam is provided. The final grade is determined as the sum of the current control and the midterm assessment.