Erasmus Module
Finances
Description

Vasil Levski National Military University
Doc.: ES/2018/08
Date: 09-08-2018
Origin: BG VELIKO02

Country BULGARIA	Institution Vasil Levski National Military University	Module **Finances**	ECTS **3.0**

Service **All**	Minimum Qualification for Lecturers
Languages **English, Bulgarian**	• English: Common European Framework of Reference for Languages (CEFR) Level B1 or B2 • Thorough knowledge of the topic taught.

Prerequisites for international participants:	Goal of the Module:
• English: Common European Framework of Reference for Languages (CEFR) Level B1 or B2. • The end of the 1st year of national (military) higher education. • Basic knowledge of Macro and Microeconomics • Knowledge of regulations - national and European	Knowledge of public finances for fiscal and monetary policy of the state, tax laws, government spending, budgeting

Learning outcomes		
	Know-ledge	• the theoretical foundations and the functions of finance, the financial system and the financial policy of the state.; • characteristics and principles of public finance; • fiscal policy of the state from the viewpoint of state revenues and government expenditure in the formation of the state budget; • budget technology.
	Skills	• To use in practical and applied aspects of knowledge and skills for managing the financial resources of the state; • To know the regulatory tax system; • To apply modern ways of collecting government revenue; • To manage revenue and expenditure collection of the state by results; • Apply modern budgeting approaches;

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Competences		• Teamwork competence. • Performance Management Competence; • Competence for cost-effectiveness dependency analysis; • Leadership qualities. • To solve practical computational tasks related to taxation and the budgeting technique, the management of state and enterprise finances. • To make the right decisions in situations of the problem under consideration and to organize the activities of their subordinates in a timely manner.

Verification of learning outcomes

- **Research:** research and systematization of financial theory.
- **Practical-applied:** streamlining management decisions for effective public finance management.

Module Details		
Main Topic	**Recommended WH**	**Details**
Topic 1		
Theoretical foundations of public finances	4	• Origin and characteristics of public finances. • Place of public finances in the public production process.
Topic 2		
Revenues and Income System	12	• Sources, methods and forms for the accumulation of financial resources • Technique of taxation; • Tax system and tax policy.
Topic 3		
Cost and cost system	4	• Theoretical foundations of government revenue. • Types of government spending.
Topic 4		
Theoretical budget bases	6	• Budget technology; • New budget technologies.
Additional hours to increase the learning outcomes		
Self-Study	4	• Enhancing knowledge by studying specific documents. Reflection of the topics issued.
Total	30	