

Discipline	Fundamentals of Finance code: 22 semester – summer	
Specialty	Industrial Management	
ECTS credits: 7	Form of assessment: Examination	
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Department	Industrial Management	
Faculty	Faculty of Mechanical Engineering and Technologies	

Learning objectives:

The focus of attention is on the fiscal policy related to collection and spending of certain financial resources of the state. Reviewed are also various methods of accumulating government revenue with special reference to the method of taxation and the different types of taxes. Particular emphasis is given to the government expenditure, the basic principles of budget construction and operation as well as the essential elements of a successful budget system.

CONTENTS:

Training Area	Hours lectures	Hours laboratory exercises
TOPIC 1. THEORETICAL FOUNDATIONS OF FINANCE	2	2
TOPIC 2. STATE BUDGET	2	2
TOPIC 3. BUDGETTING TECHNOLOGY	2	2
TOPIC 4. GOVERNMENT EXPENDITURES	2	2
TOPIC 5. REVENUE SYSTEM OF PUBLIC FINANCES	2	2
TOPIC 6. THEORETICAL FOUNDATIONS AND PRINCIPLES OF TAXATION	2	2
TOPIC 7. METHODS OF TAXATION	2	2
TOPIC 8. DIRECT PROPERTY TAXES	2	2
TOPIC 9. DIRECT INCOME TAXES	2	2

TOPIC 10. INDIRECT TAXES	2	2
TOPIC 11. VALUE ADDED TAX	2	2
TOPIC 12. TAX-LIKE REVENUE	2	2
TOPIC 13. NON-TAX REVENUE	2	2
TOPIC 14. GOVERNMENT DEBT	2	2
TOPIC 15. LOCAL GOVERNMENT FINANCES AND BUDGETS	2	2
TOTAL: 60 h	30	30