

Code: 22 „FINANCE”

ECTS credits: 6	Number of hours per week: 2+0+2
Forms of assessments: Exam	Types of assessment: Exam - test/quiz
Department, providing instruction on the discipline: Department: <i>INDUSTRIAL MANAGEMENT</i> <i>FACULTY OF MECHANICAL ENGINEERING AND TECHNOLOGIES</i>	

Lecturer: Assoc. Prof. Dr. Darina Pavlova

Department: *INDUSTRIAL MANAGEMENT*

Tel.. 052 383 602

e-mail: pavlovad@mail.bg

Annotation: The purpose of the subject of “**FINANCE**” is to provide students with an insight into the nature of finance as a phenomenon inherent to the market or rather, the commodity-monetary relations in today’s global economy. Explored are fundamental theoretical concepts as regards the emergence of finance and the necessity of maintaining the stability of the financial system. 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 a 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.

Main issues of the syllabus content:

- Finance and financial system
- Government revenue and expenditure
- State budget and tax policy

Content presentation: The content is presented primarily through lectures.