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| National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky" |  | **Faculty of Sociology and Law**  **Department of Economic and Administrative Law** |
| **FINANCE LAW**  **The syllabus of the discipline for full-time study** | | |

# Details of the discipline

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| --- | --- |
| Level of higher education | First (bachelor's) |
| Branch of knowledge | 08 Law |
| Specialty | 081 Law |
| Educational program | Right |
| Discipline status | main discipline |
| Form of study | Eye / Day |
| Year of preparation, semester | autumn semester, course IV |
| The scope of discipline | 120 hours, 4 ECTS credits. |
| Semester control / control measures | Exam |
| Timetable | According to the schedule |
| Language of instruction | Ukrainian |
| Information about  course leader / teachers | Lecturer: Associate Professor, Economic and Administrative Law,  Candidate of Law, Associate Professor Isayeva NK, tel. 066-467-67-14, E-mail: natalya.isaieva@gmail.com  Practical / Seminar: Bodnarchuk IO, lawyer, tel. 066-229-71-56, E-mail: advocatbodn@ukr.net |
| Course placement | <https://do.ipo.kpi.ua/user/files.php> |

# Curriculum of the discipline

# Description of the discipline, its purpose, subject of study and learning outcomes

The discipline "Financial Law" is normative. The acquired knowledge and skills are used in further study of professional disciplines in the specialty.

**The aim is** - the ability to apply knowledge in practical situations, knowledge and understanding of the subject area and understanding of professional activity, the ability to understand the implementation and application of substantive and procedural law, the ability to understand the basics of legal regulation of public money, the ability to determine appropriate and acceptable for legal analysis facts, the ability to analyze legal problems, to form and substantiate legal positions, the ability to critically and systematically analyze legal phenomena and the application of acquired knowledge in professional activities.

According to the requirements of the curriculum, students after mastering the credit module must demonstrate the following learning outcomes:

**Knowledge:**

- formulate their own sound judgments based on the analysis of a known problem,

- to give a brief conclusion on certain factual circumstances (data) with sufficient justification,

- evaluate the disadvantages and advantages of arguments, analyzing the known problem,

- apply the acquired knowledge in different legal situations, highlight legally significant facts and form sound legal conclusions,

- provide advice on possible ways to protect the rights and interests of clients in various legal situations.

**Skills:**

- to determine the essence of legal problems in the field of regulation of financial and legal relations in Ukraine,

- understanding and application of legislation governing the budget sphere, analyze the provisions of relevant regulations and solve practical situational problems;

- analyze and practically apply the norms of the tax legislation of Ukraine;

- reasoned to express their legal position using references to regulations, case law;

- choose the right way to protect the rights and legitimate interests of participants in financial relations;

- to express their legal arguments with reference to the acts of financial legislation of Ukraine when appealing against illegal actions of state bodies, individuals and legal entities;

- correctly apply the conceptual and categorical apparatus, legal vocabulary and special terminology of financial law;

- apply the acquired knowledge to solve practical problems related to financial and legal regulation;

- qualified interpretation of legislation that is necessary for the proper resolution of problematic issues;

- to examine the provisions of regulations, in particular to assess them from the standpoint of completeness of regulation, quality, conflict and feasibility;

- to be professionally oriented in various spheres of financial activity of the state and financial policy.

# Prerequisites of the discipline.

The basis for mastering the main provisions of the course "Financial Law" is the knowledge gained by students after studying such disciplines as: "Administrative Law", "Civil Law", "Commercial Law", "Constitutional Law"

The study in the further course "Tax Law" is based on the results of training in this discipline.

# The content of the discipline

Topic 1. Subject, method and system of financial law. Financial and legal norms and financial and legal relations. Financial activity of the state.

Subject and method of financial law, financial law system. Financial and legal norms, their types, features and content, structure. Financial and legal relations, their material and legal content. Subjects of financial and legal relations. Characteristic features of financial and legal relations. Material and procedural financial and legal relations. Finance as an economic and legal category. Legal regulation of public finances. Concepts, methods and forms of financial activity of the state. Financial system of Ukraine. Forms of financial activity of the state. Features of financial and legal and financial planning acts. Bodies that manage the financial activities of the state: bodies of general competence and special competence.

Topic 2. Legal basis of financial control in Ukraine.

The concept of financial control and its role in the state. Legislation of Ukraine regulating the activities of control bodies and financial control. Problems of improving the legislation governing financial control in Ukraine. Bodies exercising financial control. Public financial control: concepts and main issues of organization in Ukraine. Daily in-house financial control. Departmental financial control. Non-governmental financial control. Customs control after completion of clearance and customs clearance, as a special type of financial and customs control. Tax control. Currency control. Methods of financial control.

Topic 3. Powers in the field of financial control of general and special competence.

Powers in the field of financial control of bodies of general competence. Powers of bodies of special competence. Legal status of the Accounting Chamber. Legal status of the Ministry of Finance of Ukraine: tasks, functions, powers. Features of exercising control powers of the Ministry of Finance of Ukraine. State Treasury Service of Ukraine: tasks, functions, powers. Tasks of the State Tax Service of Ukraine. Problems of organization and functioning of the State Tax Service of Ukraine. Functions of the State Tax Service of Ukraine. Powers of the State Tax Service of Ukraine. Tasks and functions of the State Audit Service of Ukraine. Powers of the State Audit Service of Ukraine. Control functions of the National Bank of Ukraine. The concept and significance of auditing. Grounds for conducting audits. Audit firms and auditors. Audit Chamber and its functions. Mandatory audit in accordance with the Law. The rights of auditors in conducting audits. Auditing standards.

Topic 4. Legal regulation of budgetary relations in Ukraine. Budget system of Ukraine: concepts and principles.

The concept of budget and its role in the state. Budget as an economic category. The concept of budget as a legal category. Features of the Law on the State Budget of Ukraine. Budget legislation of Ukraine: composition and features. Development of budget legislation in the modern period. Budget law and budget relations. The concept of budget law as a special financial and legal institution. The concept and features of budgetary relations. Participants in budgetary legal relations. Status and prospects of development of budgetary legal relations in Ukraine. The concept and composition of the budget system of Ukraine. Principles of the budget system of Ukraine and the mechanism of their implementation in the budget legislation of Ukraine. Budget classification and its purpose.

Topic 5. Legal basis for the distribution of revenues and expenditures between the budget system of Ukraine. Budget process in Ukraine.

Legal bases of distribution of incomes and expenses between links of budgetary system of Ukraine. Revenues and expenditures of the State Budget of Ukraine. Definition of the concept of budget revenues and expenditures in the theory of financial law and legislation of Ukraine. Classification of budget revenues and expenditures according to the Budget Code of Ukraine. General and special budget fund. Legal regulation of the composition of the State budget revenues. The main sources of state budget revenues. Composition of expenditures of the State Budget of Ukraine. Legal regime of secret expenses. Concepts and types of intergovernmental transfers. Procedure for providing intergovernmental transfers. Concepts and methods of budget regulation. Grants, subventions, subsidies and their concepts and features, in accordance with the Budget Code of Ukraine. Financial norms of budget security and coefficients for their adjustment according to the Budget Code of Ukraine.

Topic 6. Legal regulation of the budget process in Ukraine.

Budget process in Ukraine: organizational and legal problems. The concept and content of the budget process. Budget cycle. Procedure for drafting the budget: development of the Budget Resolution, development of the preliminary consolidated draft budget, work of the ministries on the consolidated project, preparation of the projects of the consolidated and State budgets. Procedure for consideration of the draft budget: consideration of the draft budget by central and local executive bodies, consideration of the draft budget by the Verkhovna Rada and local councils. The procedure for approving the budget. Contents of legal acts on the budget. The order of budget execution. Execution of the revenue part. Execution of the expenditure part. Functions of the State Treasury Service of Ukraine in the process of execution of state and local budgets. Single treasury account system. Budget execution control. Reporting on budget execution. State credit as a source of income of the State budget. Legal bases of the state credit, forms, types of loans. Public debt in the conditions of development and transformation of market relations in Ukraine.

Budget financing. Estimate of expenses of the budgetary institution.

Topic 7. Responsibility in the budget sphere and its features.

Features of defining the concept and composition of the budget offense. Classification of budget offenses. Types of liability for budget violations. Features of application of responsibility for budgetary offenses. Sanctions for budget violations provided by the Budget Code of Ukraine: types, procedure for application. Procedure for appealing decisions on the application of sanctions for budget violations. Responsibility of local governments for violations of budget planning. Responsibility of the bodies of the State Treasury Service of Ukraine.

Topic 8. Tax law and tax relations: content and features. Tax as an economic and legal category. Tax legislation of Ukraine.

Tax as an economic and legal category. The concept, essence of taxation and principles of taxation. The concept of tax in a broad and narrow sense. Specific legal features of the tax. The concept of "tax", "collection", "duty". The difference between the tax and other mandatory contributions to budgets and state trust funds. The concept of tax functions. Classification of taxes by form of taxation, by the taxpayer's criterion, by the nature of use, by the term of collection, by economic content, by orientation, by the order of introduction and the territory of collection, by sources of tax payment. The structure (elements) of the tax, its legal regulation. The value of tax elements and their types. Basic and additional elements of the tax. The concept of the subject of taxation, the taxpayer, their types. The concept of representation in tax law and its types. The concept of the subject, object of taxation, sources of tax payment. Types of taxable objects. Tax base. Methods of calculation and methods of determining the tax base. The concept of tax rate and its types. Classification of tax rates by the degree of tax pressure on the payer, by the method of establishment, by content, by the form of incentive to the payer. The concept of taxation method and its types. The concept of tax benefits and their meaning. Types of tax benefits. Forms of tax benefits. Ways to calculate the tax. The concept of tax payment and the order of tax payment. Methods of paying taxes. The concept of tax period and its types. The concept of tax payment deadline. The procedure for granting deferral and installment payment of taxes by the bodies of the State Fiscal Service of Ukraine. Tax law and tax legislation. Subject and method of legal regulation. Orientation of tax and legal regulation. Principles of tax law. The concept of tax law and its elements. The concept of sources of tax law. Classification of sources of tax law according to the power-territorial principle, according to the nature of legal norms, according to the peculiarities of legal regulation. Tax Code of Ukraine and its structure. The concept and features of the tax law. Tax relations in the system of legal regulation. Tax process. The concept of double taxation and its types. Methods of eliminating double taxation. Characteristics of methods of eliminating double taxation in Ukraine. Concepts and types of tax international legal agreements.

Topic 9. Legal regulation of direct taxes in Ukraine.

Concepts and types of direct taxes in Ukraine. Legal regime of personal income tax. Payers of personal income tax and tax agents. Object and base of taxation. The concept of tax rebate in personal income tax and the procedure for its application. Expenses included in the tax rebate. The concept of social tax benefit, its types and procedure for application by individuals of personal income tax. Individual income tax rates. The procedure for accrual, withholding and payment of personal income tax to the budget. Personal income taxation-SPD. Features of taxation of winnings and prizes by personal income tax. Procedure and conditions of taxation of income received from property transactions. Features of personal income tax on inheritance and gifts. Features of taxation of foreign physical income.

Legal regulation of corporate income taxation. The concept of financial result, profit, income, cost, depreciation. Adjustment of financial result. Taxpayers. General and special rates. Tax periods. Terms of tax payment. Procedure for filing income tax returns.

Legal regime of payment for land. Legal regime of taxation of real estate other than land.

Topic 10. Legal regulation of indirect taxes in Ukraine.

The concept and types of indirect taxes. Legal regime of value added tax. The concept of added value and the order of its formation. The concept and essence of VAT. Advantages and disadvantages of VAT. VAT payers, their registration with the State Tax Service of Ukraine. Transactions subject to VAT. Transactions that are not subject to VAT. VAT tax base. Tax rates. Tax periods. Tax liability and tax credit. Terms of tax payment and submission of declarations. The procedure for budget reimbursement to VAT payers. The concept and meaning of the tax invoice. Problems of legal regulation of value added tax in terms of determining the subject composition of taxpayers, the object of taxation and tax benefits.

Legal regime of excise tax. Features of excise taxation and legislation governing it. Excise tax payers. Objects of excise taxation. Procedure for payment of excise tax. Excise tax benefits.

Topic 11. Liability for violation of tax legislation and the procedure for its application.

Grounds for the application of liability in the tax sphere. Features of defining the concept of tax offense. Signs of tax offenses: public danger; illegality; guiltiness; guilt. Composition of tax offenses: object; objective side; subject; subjective side. Theoretical and legal problems of determining the composition of the tax offense. Classification of tax offenses depending on: the nature of sanctions and areas of law governing tax relations; degree of public danger; the subject of liability; object of the offense. The concept of financial and legal liability in tax law and its features. Measures of financial responsibility for violation of tax legislation. Procedure for application of financial responsibility by the bodies of the State Tax Service of Ukraine. Administrative liability for tax offenses. Types of misdemeanors and administrative penalties in the field of taxation. Powers of the bodies of the State Tax Service of Ukraine to consider cases of administrative offenses. The concept of criminal liability in the field of taxation. Types of tax crimes. Civil and disciplinary liability in the tax sphere.

Topic 12. Features of financial and legal relations arising from the activities of banks.

Features of banking law as a complex legal institution. Legal status of banks in Ukraine. Banking system of Ukraine. National Bank of Ukraine: its role in conducting monetary policy and banking supervision. Functions and powers of the National Bank of Ukraine. Types of banks. The order of creation of banks. Financial and legal relations arising from the activities of banks. The legal nature of the relationship between the bank and the client. Current problems of legal regulation of banks in Ukraine.

# 4. Training materials and resources

**Regulations:**

1. The Constitution of Ukraine was adopted at the fifth session of the Verkhovna Rada of Ukraine on June 28, 1996 // Bulletin of the Verkhovna Rada of Ukraine. - 1996. - № 30. - ст. 141. Edition from 01.01.2020

2. Budget Code of Ukraine of July 8, 2010 № 2456-VI // Bulletin of the Verkhovna Rada of Ukraine. - 2010. - -5 50-51. - Art. 572. In the wording of 19.06.2020

3. Tax Code of Ukraine dated 02.12.2010 № 2755-VI // Bulletin of the Verkhovna Rada of Ukraine. - 2011. - -14 13-14, № 15-16, № 17. - art. 112. Edition from 29.05.2020

4. Land Code of Ukraine of October 25, 2001. As amended on June 7, 2020.

5. Instruction on non-cash payments in Ukraine in the national currency: Resolution of the National Bank of Ukraine of January 21, 2004 № 22. As amended on June 7, 2020.

6. Code of Ukraine "On Administrative Offenses" Edition of 11.06.2020

7. Criminal Code of Ukraine.

8. The concept of ensuring national security in the financial sphere: Order of the Cabinet of Ministers of Ukraine of August 15, 2012 № 569-r. Edited on 15.08.2012

9. Customs Code of Ukraine; 1160762002 j6. Edition from 19.06.2020

10. Fundamentals of the legislation of Ukraine on compulsory state social insurance of January 14, 1998 (as amended). Edited on 13.02.2020

11. Regulations on the State Treasury Service of Ukraine: Resolution of the Cabinet of Ministers of 15.04.2015 № 215 Revision of 23.10.2018

12. Regulations on the Ministry of Finance of Ukraine: Resolution of the Cabinet of Ministers of 20.08.2014 № 375. Edition of 12.06.2020.

13. Regulations on the Pension Fund of Ukraine: Resolution of the Cabinet of Ministers of 23.07. 2014 № 280 Revision dated 03.05.2018

14. On banks and banking activity: Law of Ukraine of December 7, 2000 (as amended). Edition from 29.05.2020

15. On Ukraine's accession to the International Monetary Fund of the International Bank for Reconstruction and Development, the International Finance Corporation, the International Development Association and the Multilateral Investment Guarantee Agency. Edited on June 24, 1992

16. Regulations on the State Fiscal Service of Ukraine: Resolution of the Cabinet of Ministers of 21.05.2014 № 236. Edition dated 27.09.2019.

17. Law of Ukraine “On Compulsory State Social Insurance” of September 23, 1999. Edition of May 19, 2020.

18. Some issues of formation of structural subdivisions of internal audit and conducting such audit in ministries, other central executive bodies, their territorial bodies and budgetary institutions, which belong to the sphere of management of ministries, other central executive bodies: Resolution of the Cabinet of Ministers of 28.08.2011. № 1001. Edited on 12/27/2018.

19. On compulsory state pension insurance: Law of Ukraine of 09.07.2003 (as amended and supplemented). Edition from 29.05.2020

20. On compulsory state social insurance against accidents at work and occupational diseases that caused disability: Law of Ukraine of 21.12.2000. Revision of 19.05.2020.

21. On the use of registrars of settlement operations in the field of trade, catering and services: Law of Ukraine of 06.07.1995. Edition of 18.03.2020

22. On approval of the Instruction on the procedure for opening, using and closing accounts in national and foreign currencies: Resolution of the Board of the National Bank of Ukraine of November 12, 2003 № 492. Revision of January 17, 2020.

23. On approval of the list of circumstances that indicate the existence of a threat of occurrence or accumulation of tax debt, and evidence of the existence of the following circumstances: Resolution of the Cabinet of Ministers of 27.12.2010.

24. On approval of the Regulations on conducting cash transactions in the national currency in Ukraine: Resolution of the Board of the National Bank of Ukraine dated 15.12.2004 № 637. Revision dated 26.05.2020.

25. On approval of the Regulations on the single treasury account: order of the State Treasury of Ukraine dated June 26, 2002 № 122 Edition dated January 1, 2011.

26. Regulations on the procedure for registration and licensing of banks, opening of separate divisions: Resolution of the Board of the NBU dated 18.10.2011 № 306. Revision dated 27.05.2020.

27. On approval of the Procedure for opening and closing accounts in national currency in the bodies of the State Treasury Service: Order of the Ministry of Finance of Ukraine dated 22.06.2012 № 758. Revision dated 13.01.2020.

28. On approval of the Procedure for application of administrative seizure of taxpayer's property: order of the Ministry of Revenue and Duties of Ukraine dated 10.10.2013 № 568. Edition dated 14.07.2017.

29. On approval of the Procedure for local borrowing: Resolution of the Cabinet of Ministers of Ukraine dated 16.02.2011 № 110. Edition dated 17.11.2015.

30. On approval of the procedure for suspension of operations with budget funds: Resolution of the Cabinet of Ministers of Ukraine of January 19, 2011 № 21. Edition of December 29, 2018.

31. About the statement of the Order of treasury service of incomes and other receipts of the state budget: the order of the Ministry of Finance of Ukraine from 01/29/2013 № 43. Edition from 01/13/2020

32. On approval of the Procedure for treasury servicing of local budgets: order of the Ministry of of Finance of Ukraine dated December 24, 2012 № 1407. Edition dated October 8, 2019.

33. On approval of the Procedure for sending tax notifications-decisions to taxpayers by controlling bodies: order of the Ministry of Justice. of Finance of Ukraine dated 28.12.2015 № 1204. Edited dated 19.09.2017

34. On approval of the Procedure for transferring intergovernmental transfers: Resolution of the Cabinet of Ministers of 15.12.2010 № 1132. Revision of 28.02.2020

35. On approval of the Procedure for submission of financial statements: Resolution of the Cabinet of Ministers of Ukraine dated 28.02.2000 № 419. Revision dated 14.11.2019.

36. On approval of the Procedure for preparation, consideration, approval and basic requirements for the implementation of estimates of budgetary institutions: Resolution of the Cabinet of Ministers of Ukraine of 28.02.2002 № 228. Edition of 03.06.2020.

37. On approval of the Rules of the National System of Mass Electronic Payments: Resolution of the Board of the National Bank of Ukraine of December 10, 2004 № 620.

38. On the collection and accounting of a single contribution to the obligatory state social insurance: Law of Ukraine of 08.07.2010 (as amended). Edition from 03.06.2020

39. On foreign economic activity: Law of Ukraine of 16.04.1991 (as amended and supplemented). Edited on February 13, 2020.

40. On the Cabinet of Ministers of Ukraine: Law of Ukraine of February 27, 2014. Revision of March 20, 2020.

41. On the committees of the Verkhovna Rada of Ukraine: Law of Ukraine of 04.04.1995. Edition of 02.04.2020.

42. On local self-government: Law of Ukraine of 21.05.1997. Edition of 07.06.2020.

43. On the National Bank of Ukraine: Law of Ukraine of 20.05.1999. Edition of 23.05.2020.

44. On the basic principles of public financial control in Ukraine: Law of Ukraine of 26.01. 2012 (with changes). Edition from 19.04.2020

45. On payment systems and money transfer in Ukraine: Law of Ukraine of April 5, 2001. Revision of February 13, 2020.

46. ​​On the Procedure for periodic submission of information to the bodies of the state tax service and receipt of information by the said bodies upon a written request: Resolution of the Cabinet of Ministers of 27.12.2010 № 1245. Revision of 08.02.2020.

47. On the Procedure for Suspension of Budget Appropriations: Order of the Ministry of Finance of Ukraine dated 15.05.2002 № 319. Revision dated 26.07.2019.

48. On the Accounting Chamber: Law of Ukraine of 02.07.2015. Revision of 20.03.2020.

49. On the Rules of Procedure of the Verkhovna Rada of Ukraine: Law of Ukraine of February 10, 2010. Revision of April 26, 2020.

**Monographs, collections, scientific articles, educational literature and other sources:**

1. Financial law: a textbook / MP Кучерявенко, О.О. Дмитрик, О.А. Lukashev and others; for ed .. MP Кучерявенка. - H .; Law, 2016. - 440 p.

2. Alisov EA Theoretical principles of legal regulation of money circulation in Ukraine. - X.: ФОЛІО, 2004. - 288 с.

3. Audit: nav. manual / [L.M. Янчева, З.О. Makeeva, AO Baranova and others]. - К.: Знання, 2009. - 335 с.

4. Vashchenko Yu.V. Banking law: textbook. way. - K: Teaching Center. l-ri, 2006. - 344 p.

5. Voloshchuk GV Financial funds of social orientation in Ukraine: budget, insurance, pension. - К.: Центр навч. l-ri, 2004. - 184 p.

6. Voronova LK Financial law of Ukraine: a textbook. - K-: Precedent; My book, 2006. - 448 p .

# Educational content

# Methods of mastering the discipline (educational component)

The discipline provides for the following classes: 14 lectures, 14 practical classes.

The following groups of teaching methods are used in teaching the discipline:

1) methods based on sources of knowledge - verbal (conversation, lecture, instruction, work with a book, reproductive method), visual (demonstration, illustration), practical (practical work, exercises);

2) teaching methods by the nature of the logic of cognition (inductive, deductive);

3) teaching methods at the level of independent mental and cognitive activity (problem presentation, partial search method, research method, problem teaching method).

Lecture is a method by which the teacher in verbal form reveals the essence of scientific concepts, phenomena, processes, logically connected, united by a common theme.

Practical work is aimed at using the acquired knowledge in solving practical problems. In educational practice, a significant place is given to solving problems, it is a method of learning, the essence of which is to purposefully solve practical situations in order to develop skills and abilities.

In the process of using verbal and practical methods, teachers and students can not do without induction, deduction of analysis and synthesis.

Problem statement involves the teacher creating a problem situation, helping students to identify and "accept" the problem, use verbal methods (lectures, explanations) to enhance students' thinking, aimed at satisfying cognitive interest by obtaining new information.

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| № | Learning outcomes | Control  evaluation measures | Deadline |
| 1. | To reveal the legal categories and content of the legislation of Ukraine regulating the sphere of financial relations, the main directions of its development and practical application of financial and legal norms. | Work on seminars | Semester |
| 2. | Master the complex, integration,  systematic, dynamic, situational approach to scientific analysis of legal regulation of financial relations. | Case № 1 | Two weeks |
| 3. | To form professional skills in the application of scientific methodology in the study and analysis of financial legislation of Ukraine and the processing of scientific sources. | Case № 2 | Two weeks |
| 4. | Distinguish between financial and legal institutions that make up the system of financial law. To structure financial relations and provisions of the legislation of Ukraine regulating them. | Lecture notes | Semester |
| 5. | Make informed decisions on the use of the provisions of financial and legal norms in practice. | Modular control work | 45 min (last seminar) |
| 6 | Apply the acquired knowledge to solve practical problems related to financial and legal regulation. |  |  |

# Independent work of a student / graduate student

Execution of practical tasks, problem solving, preparation of procedural and official documents, writing scientific papers, abstracts, abstracts for conferences, etc.

# Policy and control

# Policy of academic discipline (educational component)

**Forms of work:**

Lectures provide material in the form of a free presentation of the teacher with the student the opportunity to take notes and notes what he heard, as well as providing student materials for self-study.

Seminars are conducted in the form of surveys, reports and group discussions. At seminars independent works for repetition of the previous material are possible.

**In addition to working on seminars, some issues will be covered in the form of "cases".** Analysis of specific learning situations (case study) - a method of learning *designed to improve skills and gain experience in the following areas:*

- identification, selection and solution of problems;

- work with information - understanding the meaning of the details described in the situation;

- analysis and synthesis of information and arguments;

- work with assumptions and conclusions;

- evaluation of alternatives;

- decision making;

- listening and understanding other people - group work skills.

*The case must:*

- be written in simple and intelligible language;

- fully reflect the essence of the issue;

- show both positive and negative examples;

- contain the student's own vision of solving the problem;

- be justified.

The volume of the "case" is 2-5 pages.

*The decision of cases is recommended to be carried out in 5 stages:*

The first stage - acquaintance with a situation, its features.

The second stage is the selection of the main problem (main problems), the selection of factors and personalities that can really affect.

The third stage is the proposal of concepts or topics for "brainstorming".

The fourth stage is the analysis of the consequences of making a decision.

The fifth stage - the solution of the case - the proposal of one or more options (sequence of actions), an indication of possible problems, mechanisms for their prevention and solution.

**Attendance and performance of tasks**

Attendance at lectures and practical classes is mandatory.

It is recommended to retake the missed practical lesson in a maximum of a couple, as the development of further material is associated with an understanding of previous topics.

It is recommended to resubmit the missed case in due time.

In practical classes you can use technical means, mobile phones, laptops when working on regulations.

**Academic integrity**

The policy and principles of academic integrity are defined in Section 3 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: https://kpi.ua/code.

**Norms of ethical behavior**

Norms of ethical behavior of students and employees are defined in Section 2 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: https://kpi.ua/code.

# Types of control and rating system for assessing learning outcomes

**Evaluation and control measures**

|  |  |  |  |
| --- | --- | --- | --- |
| № | Evaluation control measure | Q-ty | Total |
| 1. | Work on seminars | 10 | 30 |
| 2. | Execution of practical tasks | 5 | 30 |
| 5 | Individual tasks (Writing abstracts) | 1 | 10 |
| 6 | Tests | 3 | 30 |
|  | 100 | | |

Assessment of practical classes:

- independent work - problem solving - maximum score "5".

- Tests: 1 test - 10 points for 1 point for the correct answer, 2 test - 10 points for 1 point for each correct answer 3 test - 10 points for 1 point for the correct answer.

The student during the semester has the opportunity to score the highest number - 100 points. The minimum number of points for admission to the exam is 35 points.

A student who received less than 35 points in the semester must process the missed material and the material on which unsatisfactory grades were obtained, in order to be admitted to the exam.

**To be admitted to the exam, a student must:**

- to work off all missed classes. (according to the established schedule of consultations on working off of the missed classes)

- complete and send all practical assignments that were performed during the semester,

- perform an individual task (prepare an abstract)

- take tests (at seminars according to the schedule)

The exam will take the form of a test, which takes 50 questions of 2 points for each correct answer. (In total - 100 rating points)

Table of translation of rating points to grades on a university scale

|  |  |
| --- | --- |
| Rating points | Score for  university scale |
| 95 ≤ RD ≤ 100 | Perfectly |
| 85 ≤ RD ≤ 94 | Very good |
| 75 ≤ RD ≤ 84 | Fine |
| 65 ≤ RD ≤ 74 | Satisfactorily |
| 60 ≤ RD ≤ 64 | Enough |
| RD < 60 | Unsatisfactorily |
| Failure to comply with the conditions of admission | Not allowed |

**Procedure for settling issues related to the results of evaluation control measures.**

Students have the opportunity to raise any question regarding the procedure of control measures. To do this, you need to contact the teacher orally and get an explanation.

**Calendar boundary control**

Intermediate attestation of students (hereinafter - attestation) is a calendar boundary control. The purpose of the certification is to improve the quality of student learning and monitor the implementation of the schedule of the educational process by students.

The condition for a positive first attestation is to receive at least 27 points, the second attestation - to receive at least 45 points.

# Additional information on the discipline (educational component)

**SAMPLE TASKS OF MODULAR TEST WORK IN THE DISCIPLINE FINANCIAL LAW** (the choice of control work is made in accordance with the first letters of the name)

**Option № 1**

**A, B, D, E, I, K**

**Theoretical questions**

The ratio of financial law and financial law science in the modern period.

The system of bodies that exercise financial control in Ukraine and the problems of its improvement.

**Practical task**

By his order, the head of the regional state administration directed 500 thousand hryvnias, which were allocated by the decision on the regional budget to the Regional Department of Health for the purchase of medicines, for the purchase of 3 cars for the regional state administration. Two weeks later, he introduced draft amendments to the decision on the regional budget for the current year for the specified amount for the next session of the regional council. The regional council made these changes. The prosecutor's office opened a criminal case.

Give a legal analysis of the situation.

**Test tasks**

1. The basic principles of tax law include:

a) the principles of balance;

b) the principles of completeness of taxation;

c) the principles of independence;

d) stability;

e) presumption of legality of taxpayer's decisions.

2. In case of refusal of the taxpayer from carrying out documentary check in the presence of the legal bases, bodies of fiscal service have the right:

a) apply administrative seizure of the property of such taxpayer;

b) apply a fine, independently determining the amount of tax liability of such taxpayer;

c) apply a tax compromise;

d) initiate a criminal case against taxpayer officials;

e) conduct an in-house inspection.

3. The following are subject to obligatory registration as a value added tax payer:

a) any person engaged in economic activity;

b) a legal entity, if the volume of taxable transactions for the last 12 calendars. months is less than 300 thousand UAH (excluding VAT);

c) a legal entity, if the volume of taxable transactions for the last 12 calendars. months in total exceeds UAH 1 million (excluding VAT);

d) a natural person crossing the customs border of Ukraine;

e) a natural person who imports cultural values ​​into Ukraine.

**Option № 2**

**B, G, F, C, M**

**Theoretical questions**

1. Budget legal relations: content and features.

2. Legal forms of financial activities of the state. Features of financial and legal and financial planning acts.

**Practical task**

The rector of the university, who was appointed to the post on January 5, asked the Minister of Finance to provide UAH 40,000 from the Reserve Fund of the Cabinet of Ministers for the purchase of 2 new generation computers. The Minister left the rector's statement unanswered.

Give a legal analysis of the situation.

**Test tasks**

1. Changes to any elements of national taxes and fees may be made:

a) not later than six months before the beginning of the new budget period;

b) laws adopted later than July 15 of the year preceding the planned year;

c) laws adopted later than August 15 of the year preceding the planned year;

d) the next calendar quarter, after the relevant decision has been made;

2. The tax benefit is provided by:

a) deferred payment;

b) installment payment;

c) tax deduction;

d) tax credit;

e) setting a reduced rate.

3. The inspection carried out in the premises of the controlling body solely on the basis of the data specified in the tax returns, calculations, is:

a) documentary on-site scheduled inspection;

b) actual inspection;

c) counter-reconciliation;

d) in-house inspection;

e) documentary on-site inspection.

**Option № 3**

**O, P, R, C, F, S**

**Theoretical questions**

1. Features of the legal status and activities of the Accounting Chamber.

2. Legal regulation of the composition of revenues and expenditures of the State Budget in Ukraine.

**Practical task**

In December, the trading company transferred the following payments:

- value added tax - UAH 100 thousand

- personal income tax. persons - 15 thousand UAH

- corporate income tax - 20 thousand UAH

- excise tax - 50 thousand UAH

- fine for violation of sanitary norms - 2000 UAH

- water fee - UAH 1,000

- electricity fee - UAH 1,000.

What legal relationship arose when paying these payments. Give a justification.

**Test tasks**

1. The principle of building a budget system is not:

a) the principle of efficiency;

b) the principle of subsidiarity;

c) the principle of flexibility;

d) the principle of validity

2. The amount of funds in the form of interest, accrued on the amount of monetary obligations not paid in the period prescribed by law - is:

a) tax lien;

b) administrative seizure of property;

c) penalty;

d) tax claim;

e) tax debt.

3. The statute of limitations in tax relations to determine the amount of tax liability by the tax authority is:

a) six months;

b) one year;

c) three years;

d) 1095 calendar days;

e) not established.

**Option № 4**

**K, Y, X, W, I**

**Theoretical questions**

1. Legal bases of incomes and expenses of local budgets of Ukraine.

2. Features of legal regulation of value added tax in Ukraine.

**Practical task**

The chief accountant of the ceramics plant declared the value of corporate rights of the bankrupt enterprise, which were bought out by the ceramics plant, as an object of value added tax. At the same time, the ceramics plant did not pay value added tax on this amount. The fiscal service has imposed penalties and warned that in case of non-payment of the tax liability, together with the penalties, it will apply to the court to declare the enterprise bankrupt.

Evaluate the actions of the parties and legal analysis of the situation.

**Test tasks**

1. The change in the term of tax payment is carried out in the form:

a) deferred payment;

b) installment payment;

c) tax deduction;

d) tax credit;

e) setting a reduced rate.

2. The rate of value added tax is:

a) 10%;

b) 0%;

c) 20%;

d) 25%;

e) 30%.

3. The following are exempt from land tax:

a) invalids of the I and II groups;

b) a single mother raising 2 children under the age of 18;

c) a single parent raising 3 children under the age of 18;

d) widow, widower;

e) Hero of Ukraine**.**

**Option № 5**

**N, L, M, H, Q**

**Theoretical questions**

1. Legal basis of public credit. Public debt in the conditions of development and transformation of market relations in Ukraine.

2. Taxation of individuals: general characteristics of current legislation.

**Practical task**

Based on the complaint of citizen S. against the actions of the tax inspector about his violation of the law during the inspection, the head of the State Fiscal Service issued an order to conduct an unscheduled inspection.

Can such a complaint be grounds for an unscheduled inspection? Determine the requirements of the law on the list of grounds for unscheduled inspections by the State Fiscal Service of Ukraine.

**Test tasks**

1. The following are not subject to VAT:

a) transactions on the transfer of property to financial leasing;

b) operations on transfer of property to storage (responsible storage);

c) aircraft maintenance services for international flights;

d) supply of goods by retail enterprises;

e) supply of goods by retail trade enterprises located on the territory of Ukraine in customs control zones.

2. Monetary funds are divided into:

a) centralized and public

b) public and municipal

c) centralized and decentralized

d) centralized and public

3. Financial relations with the form of implementation

a) personal interests

b) private interests

c) production interests

d) public interests

**Work program of the discipline (syllabus):**

**Folded by** the associate professor of the department, economic and administrative law,

Candidate of Law, Associate Professor Isayeva NK,

**Approved by** the department \_\_\_\_\_\_\_\_\_\_ (protocol № \_\_\_ from \_\_\_\_\_\_\_\_\_\_\_\_)

**Approved by** the Methodical Commission of the faculty (protocol № \_\_ from \_\_\_\_\_\_\_)

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