

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
Lesya Ukrainka Volyn National University
Faculty of International Relations
Department of International Economic Relations

SYLLABUS
of selective educational component
“BUDGETING IN THE EUROPEAN UNION”
for bachelor study program

Syllabus of the educational component “Budgeting in the European Union” for preparation of bachelors.

Developer: Boiar Andrii Oleksiyovych, Head of the Department of International Economic Relations, Doctor of Economics, Professor.

Pogodzheno

Guarantor of the educational and professional program:



(signature) (A. O. Boiar)

The syllabus of the educational component was approved at a meeting of the Department of International Economic Relations, Protocol No. 6 of February 10, 2026.

Head of the Department:



(Boiar A.O.)

I. Description of the educational component

Name of indicators	Field of knowledge, specialty, educational and professional program (EPP), level of higher education	Characteristics of the educational component
Full-time form of education	Field of knowledge C "Social Sciences, Journalism, Information and International Relations", specialty C1 "Economics and International Economic Relations (by specializations)", specialization "International Economic Relations", EPP "International Activity of Companies and Institutions", the first (bachelor's) level of higher education	Selective
		Year of study – 4
Number of hours/credits 150/5		Semester 7
		Lectures – 10 hours.
		Practical (seminar) – 20 hours.
INDT: no		Independent work – 110 hours.
	Consultations – 10 hours.	
	Form of control: pass or fail	
Language of instruction		Ukrainian or English (choice is made during registration for optional classes)

II. Information about the teacher

Name: Boiar Andrii Oleksiyovych

Scientific degree: Doctor of Economics

Academic title: Professor

Position: Head of the Department, Professor of the Department of International Economic Relations

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Class days: <http://surl.li/shvned>

III. Description of the educational component

1. Course abstract.

The course provides an overview of the history of EU finance, outlines the institutional and legislative framework for decision-making in the sector, explores sources of revenue, as well as EU programs and funds established for the period 2021-2027. The EU budget for the current year will serve as the main case for the exchange rate. As a final result of the course, we will try to reveal the links between the budgetary systems of the EU and its member states and extrapolate this to Ukraine's potential membership in the EU.

2. Purpose and objectives of the course.

The purpose and objectives of the course are to develop knowledge in the field of basic principles and mechanisms governing the EU budget finance sector. This is done by studying the four aspects of

the EU budget system: budget legislation and institutions, revenues, expenditures and the budget process.

3. Soft skills:

- understand the financial capabilities of the EU, the mechanisms for the formation of its budget revenues and expenditures;
- be able to analyze the state and structure of the EU budget system, identify its strengths and weaknesses;
- to assess the prospects of Ukraine's accession to the EU from the standpoint of the budgetary and financial consequences of such membership for both sides, the advantages and disadvantages of Ukraine's budgetary and financial interaction with the EU.

4. Structure of the educational component.

Topics to be covered	Total	Lect.	Sem.	Self-study	Cons.	Form of control/ Points
Topic 1. Overview of EU finances	13	1	2	13	-	DS /4
Topic 2. Evolution of the EU budget system	13	1	2	13	1	DS/4
Topic 3. EU Budget Law	13	1	2	13	1	DS /4
Topic 4. EU institutions and bodies in the budget process	13	2	4	16	1	DS /8
Topic 5. Revenue side of the EU budget	13	1	2	13	2	DS /4
Topic 6. Structure of EU budget expenditures	17	2	4	16	2	DS /8
Topic 7. Budgetary and financial cooperation between Ukraine and the EU	17	1	2	13	2	DS /4
Topic 8. The future of the EU fiscal system	17	1	2	13	1	DS /4
Maximum points for all topics						40
Types of final work						
Test						T/60

* Form of control: DS – discussion, T – tests.

5. Tasks for self-study.

1	Preparation for the discussion (seminar) and test on the topic "General overview of EU finances"
2	Preparation for the discussion and test on the topic "Evolution of the EU Budget System"
3	Preparation for the discussion and test on the topic "EU Budget Law"
4	Preparation for the discussion and test on the topic "EU institutions and bodies in the budget process"
5	Preparation for the discussion and test on the topic "Revenue side of the EU budget"
6	Preparation for the discussion and test on the topic "Structure of EU budget expenditures"
7	Preparation for the discussion and test on the topic "Budgetary and financial cooperation between Ukraine and the EU"
8	Preparation for the discussion and test on the topic "The future of the EU budgetary and financial system"

IV. Grading Policy

The assessment is carried out in accordance with the University Regulations on the Current and Final Assessment of Students' Knowledge (<https://surl.li/iwdrbd>). Mandatory compliance with the norms of the Code of Academic Integrity of the University (<http://surl.li/aagxg>) in the learning process. The maximum number of absences allowed without a valid reason is 2. It is possible to enroll the results of formal or non-formal education as separate topics or content modules of the course in accordance with Regulations of the VNU dated 29.08.2024 (<http://surl.li/sbwzdh>).

The maximum number of points for studying the course is 100, including:

- up to 40 points for participation in discussions (seminars) (Module 1);
- up to 30 points for the first express-test (electronic testing);
- up to 30 points for the second express-test (electronic testing) (both tests – Module 2).

The required minimum for successful completion of the course is 60 points.

Module 1 – participation in discussions (max = 40 points)										Module 2		Max Sum
Topic 1	Topic 2	Topic 3	Topic 4		Topic 5	Topic 6		Topic 7	Topic 8	Express test 1	Express test 2	
Sem 1	Sem 2	Sem 3	Sem 4	Sem 5	Sem 6	Sem 7	Sem 8	Sem 9	Sem 10			
4	4	4	4	4	4	4	4	4	4	30	30	100

The student's work at one seminar can be evaluated at a maximum of 4 points, of which 0.5 points are for attending the class, the rest are for participating in the discussion of issues related to the topic of the seminar. A student can report to the teacher in private oral consultation or write by hand the topics that he/she missed during the semester for good reasons. Thus, the student can improve his/her result by exactly the amount of points that are allocated for the missed topics. Assessment is carried out subjectively by the teacher.

Express tests are conducted in electronic form on the MS Forms platform. The first test is after the fifth seminar class, the second – after the last (tenth seminar). On each of the tests, the student receives 30 questions (tasks), the correct answer to each of which is estimated at 1 point. The maximum possible number of points received for each of the tests (for all correct answers) is 30. In total for both – 60 points.

The overall grade for the course is calculated as the sum of points for both modules. The grade is given according to the grading scale (table below).

At the request of the student and if there is an extra space for it, up to 15 bonus points can be added to the total number of points the student has earned during the course. These bonus points are given to the student by the IRF dean's office for active participation in extracurricular work (educational, scientific, self-governmental, volunteer, etc.). The availability of such points is confirmed by a certificate issued by the dean's office.

V. Final control

The form of final control is a pass or fail credit. The pass credit is assigned to the applicant automatically if he/she has completed all types of works provided for by the syllabus of the educational component and received 60 or more points. In the case when a student scored less than 60 points, he/she takes a pass/fail test during the liquidation of academic debt. In this case, the points scored during the semester assessment are canceled. The maximum number of points a student can get during the liquidation of academic debt is 100. Retaking the pass/fail test is allowed no more than twice for each educational component: once – to the teacher, the second time – to the commission created by the dean of the faculty (see the Regulations on the current and final assessment of the knowledge of students at Lesya Ukrainka Volyn National University – <http://surl.li/ddfha>).

For students of the EPP of the specialties "Medicine", "Dentistry", "Pharmacy", "Therapy and Rehabilitation", the transfer of points to a 200-point scale is carried out by multiplying the points of the 100-point scale by 2.

Grading scale

Grade in points	Linguistic Grade
90–100	Pass
82–89	
75–81	
67–74	
60–66	
0–59	Fail (retake required)

Scale of assessment of knowledge of students in the specialties "Medicine", "Dentistry", "Pharmacy", "Therapy and Rehabilitation"

Grade in points	Linguistic Grade
170–200	Pass
150–169	
140–149	
130–139	
120–129	
0–119	Fail (retake required)

VI. Recommended Reading and Internet Resources

1. *European Union Public Finance*. Fifth edition. Luxembourg: Publications Office of the European Union, 2014. 360 p. URL: <https://surl.lu/gsxkai>
2. Бояр А. О. (2012). *Бюджетний процес у Європейському Союзі*. Луцьк: Вежа-Друк, 524 р. URL: <https://surl.lu/odelaf>
3. Бояр А. О. *Трансформація бюджетної моделі ЄС в умовах глобальної фінансової турбулентності*. Луцьк: Вежа-Друк, 2014. 256 с. URL: <https://surl.li/fymqqg>
4. Веб-сайт ЄС. URL: <http://europa.eu>
5. *Європейський Союз: навч. посіб.* / [А. О. Бояр (кер. авт. кол.), Н. П. Карпчук, Н. І. Романюк та ін.]; за ред. А. О. Бояра, С. В. Федонюка. Київ: ФОП Маслаков, 2020. 600 с. URL: <http://surl.li/geziy>
6. *Зелений і безпечний Європейський Союз* / [А. О. Бояр (кер. авт. кол.), І. В. Кицюк, Н. І. Романюк та ін.]; за ред. А. О. Бояра, В. Й. Лажніка. Луцьк : Вежа-друк, 2023. 592 с. URL: <http://surl.li/nseds>
7. *Consolidated versions of the Treaty on European Union and the Treaty on the Functioning of the European Union* (2010/C 83/01). URL: https://zakon.rada.gov.ua/go/994_b06