**Məmmədov Anar\_Büdcə və xəzinə uçotu**

1. Detailed description of state budget
2. Basic elements of state budget
3. Budget classification
4. Types of budget systems and budget levels
5. Characteristic features of state budget in particular as instrument of State financial policy
6. Purpose of the State Budget. List all budget levels with the detalisation of each assignment
7. Detail all stages of State budget process. How is the budget information being consolidated?
8. Explain budget approval procedure in detail. How is the follow-up report is drawn up and what is the need for such a report?
9. Structure of state budget. Provide a particular definition of state revenues
10. Describe a definition of revenues; revenue categories and from size and periodicity point of view
11. Elucidate major features of taxes in each detail
12. Describe three sub-functions of regulatory function with examples
13. Expansion or reduction in effective demand. How would tax reductions stimulate the growth of aggregate demand and supply?
14. Provide examples of non-tax revenues
15. Describe grants with concrete examples
16. Specify subsidies, give examples
17. Describe subventions, provide examples
18. Budgetary loans. Their major difference from other types of gratuitous receipts
19. Other gratuitous receipts; how do they affect the state budget?
20. Detail budget expenditures with major budget lines (items). Key priorities of budget expenditures
21. Ideal budget, budget surplus and budget deficit
22. Budget deficit: types, factors, and ways to overcome
23. Revenue, fiscal, and primary deficit
24. Implications of revenue deficit and measures to reduce
25. Implications of fiscal deficit
26. Definition of immunity to impairment. Prnciple of security
27. List protected (secured) budget items
28. Tax method. Provide the example estimate how the proceeds from that tax and the proportion of revenues to local budgets’ income are expected to increase accordingly
29. Explain transition to a progressive income tax and a luxury tax
30. Problematics of tax method
31. Define non-tax method (NTM). Detail strengthening control over all three ways of NTM
32. Give examples on more efficient use of municipal property including long-term lease
33. Define public debt, its causes and composition. Demerits of public debt
34. Elucidate short-, medium- and long-term debt. Funded vs. unfunded debt
35. Describe in detail internal and external debt
36. How public debt may be essential for the functioning of Government and the economy overall?
37. Effective public debt management as cornerstone of financial stability and sustainable fiscal policy
38. Causes of budget deficit. Be sure to include all constituents
39. Composition of public debt.
40. How to manage public debt? Be sure to include all constituents
41. Ways to reduce budget deficit. Be sure to include all constituents
42. Problematics of cutting budget outlays
43. Financing methods of state budget deficit. Issue of money: essence, advantages and disadvantages
44. Loans from the public and firms of the country. Advantages and disadvantages
45. Loans from other countries and IFIs. Advantages and disadvantages
46. Sargent-Wallace theorem
47. Detail Public Treasury: definition and main tasks
48. Public Treasury’s authorities
49. Banking budget implementation
50. Treasury budget implementation
51. Define cash management
52. Specify objectives and instruments of cash management
53. Detail budget disbursement process based on quarterly profile. Consider these steps in detail
54. In which cases State Treasury Authority may refuse to confirm adopted budget commitments?
55. Financing of expenditures: list all consecutive steps
56. Specify transactions carried out through personal accounts
57. Specify cases where the Ministry of Finance is entitled to make blocking of budget expenditures
58. Specify participants of treasury execution of budget revenues process
59. Operations the Tax Authority provides. Detail each operation
60. Give clear definition of organization of treasury execution of budget revenues
61. Give clear definition of organization of treasury execution of budget expenditures
62. Give detailed definition of sources of state revenues and expenditures
63. Explain the process of crediting personal accounts of the Treasury by revenues daily with all subsequent steps
64. Treasury execution of government-targeted programs: meaning for a country and its features
65. Financing arrangements of state target programs
66. Principal components of state target programs; a ‘feasibility study’ definition
67. Order of financing of state-targeted programs
68. Steps of the targeted programs. Through what approved targeted programs are realized? Describe extra-budgetary resources
69. Implementation of targeted programs
70. Aims, objectives and main purpose of financial control. Specify detailed tasks financial control is designed to provide
71. Forms and methods of financial supervision. Describe all three controls in detail
72. Methods of control. On-site and off-site audit
73. Methods of control. Examination (survey)
74. Methods of control. Economic analysis
75. Methods of control. Revision