

List of tasks for students

Course Name: Financing and economics management

Supervisor: Prof. PhDr. Miroslav Krč, CSc.

Lecturers: pplk. Ing. Petr Musil, Ph.D.

Topic: T11 **Implementation and course of budget process**

- Characterize basic elements of budgeting. What does the budgeting system in the Ministry of Defence (sketch - explain).
- Clarify the revenue and expenditure side of the budget of the MoD.
- Characterize the target-oriented budgeting - general definition
- Explain the implementation of goal-oriented budgeting in the MoD.
- Clarify the principles of goal-oriented budgeting.
- Explain the method of setting objectives and rules processing - the MoD.
- Explain the place and role of a cost centre in the COR system.
- Draw and explain the timeline budgeting.
- Draw and explain the budget process in current expenditures realized by cost centre.