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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty** | **Faculty of Law** |
| **GENERAL INFORMATION** |
| Study program  | **Undergraduate Academic Law Study Program (LL.B. degree-240 ECTS)** |
| Study Module (if applicable) | / |
| Course title | **Public Finances and Financial Law** |
| Level of study | ⌧Bachelor☐ Master’s ☐ Doctoral |
| Type of course | ⌧ Obligatory☐ Elective |
| Semester  | ⌧ Autumn☐Spring |
| Year of study  | 3rd year of undergraduate studies |
| Number of ECTS allocated | 7 (seven) |
| Name of lecturer/lecturers | Prof. Mileva Andjelković, LL.D., Full ProfessorProf. Marina Dimitrijević, LL.D., Associate Professor |
| Teaching mode | ⌧Lectures ⌧Group tutorials ⌧ Individual tutorials☐Laboratory work ⌧ Project work ⌧ Seminar☐Distance learning ☐ Blended learning ☐ Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| Aims: to enable students acquire competences and skills to understand the financial theory in relation to the complex socio-economic environment, where the decisions regarding the public sector are made and executed; to understand the financial consequences of most of our decisions and choices in private life and work; to introduce students with the current tendencies in the sphere of public finances (tax and budget reforms); to critically consider the government measures in the domain of the fiscal policy and their effects; to develop the ability to analyse the degree of success of state financial activities. |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| Introduction to public finances and financial law. Theory of public expenditure (notion, types and significance of public needs (goods); notion, principles, divisions, volume, coverage and effects of public expenditures). Theory of public incomes (notion, characteristics, types). Fiscal and non-fiscal public incomes. Taxes in theory and practice (notion, characteristics, divisions and the elements of taxes, tax principles, tax-law relation, effects of taxation, structure of contemporary tax systems and contemporary tax reform, other fiscal public incomes, conflicts among tax laws). Public loan (notion, characteristics, classifications and technique of public loan). Budget in theory and practice (notion, characteristics, legal nature, functions and types of budget; budget law and legal nature of budget; budget principles (static and dynamic); budget procedure (preparing,enacting, execution and control of the budget); trends in contemporary budget systems and the budget of the European Union). Fiscal federalism (financial equalisation, fiscal sovereignty, distribution of public expenditures and public incomes, fiscal decentralisation, local public finances). |
| **LANGUAGE OF INSTRUCTION** |
| ⌧Serbian (complete course)☐ English (complete course) ☐ Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)☐Serbian with English mentoring ☐Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **ASSESSMENT METHODS AND CRITERIA** |
| **Pre exam duties** | **Points** | **Final exam** | **points** |
| **Activity during lectures** | 15 | **Written examination** | 6 |
| **Practical teaching** | 15 | **Oral examination** | 50 |
| **Teaching colloquia** | 8+ 6 (seminars) | **OVERALL SUM** | 100 |
| **\*Final examination mark is formed in accordance with the Institutional documents** |