|  |
| --- |
|  **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 | **Budget Law** |
| Level of study | ⌧Bachelor☐ Master’s ☐ Doctoral |
| Type of course | ☐ Obligatory⌧ Elective |
| Semester  | ☐ Autumn ⌧Spring |
| Year of study  | 4th year of undergraduate studies |
| Number of ECTS allocated | 6 (six) |
| 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)** |
| The course aims to introduce students to the contemporary developments of the budget theory and enable them to understand the structure and functioning of the budget system as well as the impact of budget institutions and policy on social movements; to understanding the procedures and roles of the participants in the budget process and the influence of budget decisions on almost all political questions in society; to acquire in-depth knowledge about the mechanisms and processes of making budget and financial decisions at different levels of authority. |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| Budget law (notion, subject, sources and relation to other scientific disciplines). General approach to budget (notion, characteristics, legal nature, functions and types of budget). Traditional and contemporary budget principles. The budget procedure (preparation, enacting, executing, budget control). Contemporary budget reforms (trends and novelties in contemporary budget systems). Macroeconomic aspects of budget policy. The budget system of Serbia (normative framework of the procedures for preparing, enacting and executing a budget, budget control and financial reporting). Financing local governments in Serbia. Financing the European Union (principles and the procedure of enacting the EU budget, income and expenditure structure of the EU budget, new financial perspective, fiscal discipline in the EU). |
| **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** |