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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty** | **Faculty of Law** |
| **GENERAL INFORMATION** |
| Study program  | **Post-graduate (LLD degree) Academic Law Study Progra**m |
| Study Module (if applicable) |  |
| Course title | **Financial Law** |
| Level of study | ☐Bachelor ☐ Master’s ☐ Doctoral |
| Type of course | ☐ Obligatory☐ Elective |
| Semester  | ☐ Autumn☐Spring |
| Year of study  | 1st year of doctoral studies |
| Number of ECTS allocated | 12 (twelve) |
| 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 aim of the subject is to develop scientific knowledge, abilities and academic skills within the process of research in the field of financial law; to develop analytical reasoning by comparing theoretical viewpoints and the possibilities of implementing them in the real legal and economic-political environment; to learn the scientific methods of studying relevant literature and legal sources, in accordance with the contemporary trends of development of financial law as a scientific discipline. |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| The notion, subject and disintegration of financial law. Expansion of financial activity of contemporary states and public expenditure programs. Tendencies in contemporary tax systems (tax harmonization and tax competition). Principles and effects of taxation. Conflicts among tax laws. Reforms of contemporary tax administrations. The tax system of Serbia in transition. Public debt and budget deficit as instruments of fiscal policy. Trends in contemporary budget reforms. Fiscal decentralisation. |
| **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** | 30 | **Written examination** |  |
| **Practical teaching** |  | **Oral examination** | 50 |
| **Teaching colloquia** | 20 (seminars) | **OVERALL SUM** | 100 |
| **\*Final examination mark is formed in accordance with the Institutional documents** |