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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 Program** |
| Study Module (if applicable) |  |
| Course title | **Contemporary Fiscal Systems** |
| Level of study | ☐Bachelor ☐ Master’s ☐ Doctoral |
| Type of course | ☐ Obligatory☐ Elective |
| Semester  | ☐ Autumn ☐Spring |
| Year of study  | 2nd 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 this subject is to acquire broader theoretical and practical knowledge, competences and skills in the process of researching the areas of contemporary fiscal systems. By mastering theoretical, normative and practical knowledge on the fiscal system pertaining to public revenues and public expenditures, student will understand completely the functioning of financial economy of a modern state.  |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| Notion and significance of the fiscal system in the economic system. Notion and types of institutions of the fiscal system. Instruments of the fiscal system. Regulation of the fiscal system. Budget. Effects of fiscal policy. Comparative reviews of contemporary fiscal systems with specific reference to the European Union. Fiscal rules in the European Union.  |
| **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** |