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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Accounting, Auditing and Financial Management** |
| Study Module (if applicable) |  |
| Course title | Public Finance |
| Level of study | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | Second |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Jadranka N. Đurović-TodorovićMarina S. Đorđević |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [x]  Project work [ ]  Seminar [ ] Distance learning [ ]  Blended learning [x]  Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| *Training students for understanding the problems of public finance and its impact on economic developments, preparing students for understanding the problems of public expenditures and other budget expenditures, mastering the skills of interpretation of tax regulations and tax solutions, mastering the skills of calculating tax liabilities of various forms of taxation, customs duties, contributions, tax and fees, enabling students to understand and interpret the budget, its structure and execution.**Mastering the tax and budget terms, a proper interpretation of tax laws, rules, and regulations, as well as provisions related to other public revenues, an analysis of budget revenues and expenditures.* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *Basics of the science of finance, fundamentals of public expenditure, various conceptions of the nature of public expenditure, the role of public expenditure, public goods, externalities of public spending, public expenditure programs, the basics of public revenues, taxes, the effects of taxes, duties, taxes, levies, fees, public loans, debts, budget and extra-budgetary institutions.* |
| **LANGUAGE OF INSTRUCTION** |
| [x] Serbian (complete course) [ ]  English (complete course) [ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)[x] Serbian with English mentoring [ ] Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **ASSESSMENT METHODS AND CRITERIA** |
| **Pre exam duties** | **Points** | **Final exam** | **points** |
| **Activity during lectures** | **20** | **Written examination** |  |
| **Practical teaching** | **10** | **Oral examination** | **50** |
| **Teaching colloquia** | **20** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |