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|  | **UNIVERSITY OF EAST SARAJEVO**Faculty of Law |  |
| ***Study program: Law*** |
| First cycle of study | II study year |
| **Full subject name** | PUBLIC FINANCE AND GENERAL PUBLIC FINANCE LAW |
| **Department** | Department of Legal and Economic Science – Faculty of Law |
| **Course code** | **Course status** | **Semester** | **ECTS** |
| PF-1-4-040 | Obligatory | IV | 7 |
| **Teacher/s** | Assistant Professor Đorđe Marilović, LL. D. |
| **Associate/s** | / |
| **The number of teaching hours/ teaching****workload (per week)** | **Individual student workload (in semester****hours)** | **Coefficient of student****workload So1** |
| **L** | **E** | **SP** | **L** | **E** | **SP** | **So** |
| 3 | 1 | 0 | 77.85 | 25.95 | 0 | 1,73 |
| 60 | 103.8h |
| 163.8 h |
| **Learning outcomes** | 1. After mastering this subject, the student demonstrates knowledge and understanding of concepts and institutions of public finance and public finance law (financial law), including public expenditures, public revenues, budget, public credit and public debt and financial relations. The student knows the most important competencies and types and basic characteristics of legal procedures in the field of public finance law.
2. The skills that the student acquires by mastering this subject include: a) ability to apply the basic methods of acquiring knowledge and applied, primarily legal, research in the field of public finance and public finance law, b) being able to choose an appropriate approach to solving possible problems in the field of public finance law, relying on already acquired general legal knowledge, c) socially responsible perception and ability to adopt a critical attitude towards the development of financial law institutes in society.
3. After completing the pre-examination and examination course obligations, the student will acquire: a) professional competences - the student will have acquired the ability to collect and interpret appropriate data related to public finances and public finance law, on the basis of which he/she will be able to reason about the relevant social, scientific and professional issues, and b) personal competences - the student has built learning skills regarding public finance and public finance law, with a high degree of independence and academic skills and qualities necessary for research work, which is the basis for further self-direction and lifelong learning in this area. The student has acquired professional communication and cooperation skills suitable for employment or further study related to the subject of public finance and public finance law.
4. By mastering this subject, the student will be qualified for further professional and scientific training in:

a) narrower areas within public finance law and public finance, such as tax law, budget law, state accounting, b) the area of special public finance law as a synthesis of positive legal aspects of the abovementioned narrow areas within financial law. |
| **Preconditions** | In order to take the exam, student has to previously pass the exam in the subject Economic Policy andEuropean Integration. |
| **Teaching methods** | Verbal-textual and illustrative-demonstrational method, of which in particular the method of oral presentation, the method of conversation, the method of illustrative works, the method of reading and working on the text, the method of written works and the method of demonstrations.This includes: lectures, teaching-auditory exercises, colloquies, written assignment, case studies, analysis of statutory, by-law and individual legal acts. |

1 Coefficient of student load S o is calculated as follows :

1. for study programs that do not lead to licensing: S o = (total load in the semester for all subjects 900 h - total teaching load P+V in the semester for all subjects h)/ total teaching load P+V in the semester for all subjects h = . View the content of the form and the explanation.
2. for study programs leading to licensing, it is necessary to use the content of the form and the explanation.

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| **Course content by week** | 1. Public finance law and public finance subject and concept.
2. Public expenditures – historical and modern concepts, classification of public expenditures.
3. Public revenues – concept and classification.
4. Taxes – concept and classification.
5. Tax principles.
6. Elements of taxation.
7. Double taxation.
8. Tax shifting and incidence; Tax evasion.
9. Tax procedure and tax administration.
10. Social security contributions.
11. User fees and user charges.
12. Budget: concept, types and principles.
13. Treasury. Public funds.
14. Financial relations (federalization, decentralization etc).
15. Public debt.
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| **Compulsory literature** |
| **Author/s** | **Publication title, publisher** | **Year** | **Pages (From-To)** |
| Harvey S. Rosen, Ted Gayer | *Public finance*, McGraw-Hill/Irwin | 2010 | 1-377 |
| **Additional literature** |
| Author/s | **Publication title, publisher** | **Year** | **Pages (From-To)** |
| Andreas Bergmann | *Public Sector Financial Management*, | 2009 | 1-90 |
| Robert W. McGee (ed.) | *Taxation and Public Finance**in Transition and Developing Economies*, Springer | 2008 | 3-65 |
| Joseph E. Stiglitz, Jay K.Rosengard | *Economics of the public sector*, W. W. Norton &Company | 2015 | 1-265, 503-664, 799-879 |
| Katia Caldari and Fabio Masini | “*Pigouvian versus Marshallian tax: market failure, public intervention and the problem of**externalities*”, European Journal of the History of Economic Thought 18(5) | 2011 | 715-732 |
| Victor Thuronyi | *Tax Law Design and Drafting*, Kluwer Law International | 2000 |  |
| Charles E. Menifield | *The Basics of Public Budgeting and Financial Management: A Handbook for Academics and**Practitioners*, Hamilton Books | 2021 | 1-20 |
| **Student responsibilities, types of student assessment and grading** | **Grading policy** | **Points** | **Percentage** |
| Pre-exam obligations |
| Lecture activities | 10 | 10% |
| Practice – exercises | 10 | 10% |
| Colloquy 1 | 10 | 10% |
| Colloquy 2 | 10 | 10% |
| Written assignment | 10 | 10% |
| – | – | – |
| Final exam |
| final oral exam | 50 | 50% |
| IN TOTAL | 100 | 100 % |
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| **Date of****certification** | 21.12.2021. |