



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 **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 Professor
Prof. 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