



# 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

2<sup>nd</sup> 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 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**

<b>Pre exam duties</b>	<b>Points</b>	<b>Final exam</b>	<b>points</b>
<b>Activity during lectures</b>	30	<b>Written examination</b>	
<b>Practical teaching</b>		<b>Oral examination</b>	50
<b>Teaching colloquia</b>	20 (seminars)	<b>OVERALL SUM</b>	100
<b>*Final examination mark is formed in accordance with the Institutional documents</b>			