



**NOVA
UNIVERZA**

FAKULTETA ZA DRŽAVNE
IN EVROPSKE ŠTUDIJE

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Javne finance
Course title:	Public Finance

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Javna uprava – 3. stopnja		1,2	1,3
Public administration – 3rd degree		1,2	1,3

Vrsta predmeta / Course type

Izbirni / elective

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
20	0	0	0	0	280	10

Nosilec predmeta / Lecturer:

Izr. prof. dr. Gorazd Justinek

**Jeziki /
Languages:**

**Predavanja /
Lectures:**
Vaje / Tutorial:

slovenski / Slovenian, optional angleščina / English

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:

Vključitev v 1. letnik programa.

Prerequisites:

Enrolment in the 1st year of the study programme.

Vsebina:

- Vloga in pomen javnega sektorja
- Funkcije javnih financ
- Teoretski pristopi k javnim financam in vlogi države
- Davčni sistem in davčna politika
- Analiza davkov (dohodnina, DDV, premoženjski davki, davek od dobička pravnih oseb, druge davščine, prispevki za socialno varnost)

Content (Syllabus outline):

- The role and importance of the public sector
- Functions of public finance
- Theoretical approaches to public finance and the role of the state
- Tax system and tax policy
- Tax analysis (personal income tax, VAT, property taxes, corporate income tax, other taxes and social security contributions)



• Primerjalna analiza davčnih sistemov in javnofinančnih modelov • Primerjava med slovenskim sistemom obdavčenja dohodkov in obdavčenjem v tujini • Primerjava slovenskih in tujih oblik obdavčenja potrošnje • Lokalne javne finance • Javni izdatki: obseg in struktura • Javni izdatki: načela in kriteriji • Proračun, proračunski deficit • Fiskalna vzdržnost, javni dolg in medgeneracijska pravičnost • Obveznice, bonitetne ocene, bonitetne agencije, donosnost in stroški zadolževanja države • Javnofinančni učinki kriz, inflacije, staranja prebivalstva in zelenega prehoda • Javnofinančni podatki, kazalniki in raziskovalna analiza • Primerjava socialnega zavarovanja doma in v svetu • EU fiskalni okvir, večletni finančni okvir EU in proračun EU	• Comparative analysis of tax systems and public finance models • Comparison of Slovenian and foreign income taxation systems • Comparison of Slovenian and foreign forms of consumption taxation • Local and regional public finance • Public expenditure: scope and structure • Public expenditure: principles and criteria • Budget and budget deficit • Fiscal sustainability, public debt and intergenerational justice • Bonds, credit ratings, credit rating agencies, yields and the cost of government borrowing • Public finance effects of crises, inflation, population ageing and the green transition • Public finance data, indicators and research analysis • Comparison of social security systems in Slovenia and abroad • The EU fiscal framework, the EU Multiannual Financial Framework and the EU budget
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Temeljna literatura in viri / Readings:

Obvezna / Compulsory:

- Hillman, Arye L., 2019. Public Finance and Public Policy: A Political Economy Perspective on the Responsibilities and Limitations of Government. Cambridge UNI Press
- JUSTINEK, Gorazd. Strategic integration of sustainability, circular economy, and blockchain in Slovenian urban governance. *Lexonomica : revija za pravo in ekonomijo*. [Spletna izd.]. 2025, vol. 17, no. 1, str. 38-58. (dostopno v e-učilnici).
- Blockchain and sustainability : examining the future of a circular economy due to new technologies. *Dignitas : revija za človekove pravice*. 2024, [št.] 102, str. 63-81.
- Justinek, Gorazd. 2020. The (non) reforms of Slovenia's Economy. V Avbelj, M. in Letnar Černič, Jernej (ur.). The Impact of European Institutions on the Rule of Law and Democracy. Oxford: Hart Publishing. (dostopno v e-učilnici).

Revije / Journals:

- Bilten javnih financ Republike Slovenije; Ministrstvo za finance

Priporočena / recommended:

- Justinek, Gorazd. 2017. The Slovenian economy : yesterday and today. V: ADAM, Frane (ur.). Slovenia : social, economic and environmental issues, (European political, economic, and security issues). New York: Nova Science. (dostopno v e-učilnici).

Cilji in kompetence:**Študentje bodo razvili splošne kompetence:**

- sposobnost samostojne znanstvenoraziskovalne analize kompleksnih vprašanj na področju javnih financ;
- sposobnost kritične uporabe teoretskih pristopov, raziskovalnih metod in javnofinančnih podatkov pri obravnavi javne porabe, davčne politike, javnega dolga in fiskalne vzdržnosti;
- sposobnost povezovanja ekonomskih, pravnih, institucionalnih in političnih vidikov javnih financ;
- sposobnost kritične presoje javnofinančnih odločitev na državni, regionalni, lokalni in evropski ravni;
- sposobnost oblikovanja izvirnih raziskovalnih vprašanj, konceptualnih izhodišč in argumentiranih znanstvenih stališč na področju javnih financ;
- sposobnost priprave samostojnega raziskovalnega pisnega izdelka in sodelovanja v akademski razpravi.

Študentje bodo razvili predmetno specifične kompetence:

- sposobnost poglobljene analize vloge javnega sektorja in funkcij javnih financ v sodobni državi;
- sposobnost kritične presoje davčnih sistemov, davčnih načel in učinkov davkov

Objectives and competences:**Students will develop the following general competences:**

- the ability to conduct independent scientific research on complex issues in the field of public finance;
- the ability to critically apply theoretical approaches, research methods and public finance data to public expenditure, tax policy, public debt and fiscal sustainability;
- the ability to connect economic, legal, institutional and political dimensions of public finance;
- the ability to critically assess public finance decisions at national, regional, local and European levels;
- the ability to formulate original research questions, conceptual frameworks and well-argued scientific positions in the field of public finance;
- the ability to prepare an independent research paper and participate in academic discussion.

Students will develop the following subject-specific competences:

- the ability to conduct an in-depth analysis of the role of the public sector and the functions of public finance in the modern state;
- the ability to critically assess tax systems, tax principles and the effects of taxes on



na posameznike, podjetja, javne finance in gospodarstvo;

- sposobnost primerjalne analize slovenskih in tujih davčnih ureditev ter izbranih izhodišč EU na področju javnih financ;
- sposobnost analize javnih izdatkov, lokalnih javnih financ, proračuna, proračunskega deficita, javnega dolga in fiskalne vzdržnosti;
- sposobnost presoje pomena obveznic, bonitetnih ocen, bonitetnih agencij in stroškov zadolževanja države;
- sposobnost analize javnofinančnih učinkov demografskih, gospodarskih, tehnoloških, trajnostnih in kriznih dejavnikov;
- sposobnost raziskovalne obravnave večletnega finančnega okvira EU, proračuna EU in njunega pomena za javne finance držav članic.

individuals, companies, public finance and the economy;

- the ability to conduct comparative analysis of Slovenian and foreign tax systems and selected EU approaches in the field of public finance;
- the ability to analyse public expenditure, local public finance, the budget, budget deficit, public debt and fiscal sustainability;
- the ability to assess the importance of bonds, credit ratings, credit rating agencies and the cost of government borrowing;
- the ability to analyse the public finance effects of demographic, economic, technological, sustainability-related and crisis-related factors;
- the ability to conduct research on the EU Multiannual Financial Framework, the EU budget and their importance for the public finance of Member States.

Predvideni študijski rezultati:

Intended learning outcomes:

Po opravljenem predmetu bo študent:

- kritično analiziral vlogo javnega sektorja in funkcije javnih financ v sodobni državi;
- ovrednotil teoretske in praktične razloge za javno porabo, obdavčenje in javnofinančno intervencijo;
- analiziral davčni sistem, davčno politiko, davčna načela in učinke davkov na zavezanca, podjetja, javne finance in gospodarstvo;
- primerjal slovenski sistem obdavčenja dohodkov in potrošnje z izbranimi tujimi ureditvami;
- raziskovalno ovrednotil vlogo lokalnih javnih financ in financiranja javnih nalog na lokalni in regionalni ravni;
- analiziral obseg, strukturo, načela in kriterije oblikovanja javnih izdatkov;

After completing the course, the student will be able to:

- critically analyse the role of the public sector and the functions of public finance in the modern state;
- evaluate the theoretical and practical reasons for public expenditure, taxation and public finance intervention;
- analyse the tax system, tax policy, tax principles and the effects of taxes on taxpayers, companies, public finance and the economy;
- compare the Slovenian system of income and consumption taxation with selected foreign systems;
- conduct a research-based assessment of local public finance and the financing of public tasks at local and regional levels;



- kritično presodil proračun, proračunski deficit, javni dolg in vprašanje fiskalne vzdržnosti;
- pojasnil in ovrednotil pomen obveznic, bonitetnih ocen, bonitetnih agencij, donosov in stroškov zadolževanja države;
- analiziral javnofinančne posledice socialnega zavarovanja, demografskih sprememb in dolgoročnih izdatkovnih pritiskov;
- kritično ovrednotil večletni finančni okvir EU, proračun EU in njun pomen za nacionalne javne finance;
- uporabil javnofinančne podatke in kazalnike pri pripravi samostojne raziskovalne analize;
- oblikoval raziskovalno utemeljeno presojo izbranega javnofinančnega problema.

- analyse the scope, structure, principles and criteria of public expenditure;
- critically assess the budget, budget deficit, public debt and fiscal sustainability;
- explain and evaluate the importance of bonds, credit ratings, credit rating agencies, yields and the cost of government borrowing;
- analyse the public finance consequences of social security, demographic change and long-term expenditure pressures;
- critically evaluate the EU Multiannual Financial Framework, the EU budget and their importance for national public finance;
- use public finance data and indicators in the preparation of an independent research analysis;
- formulate a research-based assessment of a selected public finance problem.

Metode poučevanja in učenja:

Oblike dela:

- ☒ Frontalna oblika poučevanja
- ☒ Delo v manjših skupinah oz. v dvojicah
- ☒ Samostojno delo študentov
- ☒ E-učenje
- ☒ Kombiniran način študija
- ☐ Drugo (vpišite)

Metode (načini) dela:

- ☒ Razlaga
- ☒ Razgovor/ diskusija/debata
- ☒ Delo z besedilom
- ☒ Proučevanje primera
- ☒ Igra vlog
- ☐ Druge vrste nastopov študentov

Learning and teaching methods:

Types of learning/teaching:

- ☒ Frontal teaching
- ☒ Work in smaller groups or pair work
- ☒ Independent student work
- ☒ E-learning
- ☒ Blended Learning
- ☐ Other _____

Teaching methods:

- ☒ Explanation
- ☒ Conversation/discussion/debate
- ☒ Work with texts
- ☒ Case studies
- ☒ Role-play
- ☐ Different types of student presentations



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☒ Reševanje nalog	☒ Solving exercises
☐ Študijski obiski podjetij ipd.)	☐ Field work (e.g. company visits)
☐ Vključevanje gostov iz prakse	☐ Inviting guests from companies
☒ Udeležba na okrogli mizi, na konferenci	☒ Attending round table and conference

Načini ocenjevanja:		Delež (v %) / Weight (in %)	Assessment:
Sprotno ustno (aktivno sodelovanje pri kontaktnih urah)			Oral verification and assessment of knowledge
Sprotno pisno preverjanje znanja (krajši pisni izdelki)			Written verification and assessment of knowledge (short written casework)
Samostojni raziskovalni pisni izdelek s področja javnih financ		100%	Independent research paper in the field of public finance
Javni nastop ali predstavitev			Presentations
Končni ustni izpit			Final examination (oral)
Končni pisni izpit			Final examination (written)
Drugo (vpišite)			Other:

Pogoj za pristop k izpitu: Vsaj 80 % prisotnost na kontaktnih urah. / Condition for taking the assessment: At least 80% attendance at contact hours.

Reference nosilca / Lecturer's references:



JUSTINEK, Gorazd. Strategic integration of sustainability, circular economy, and blockchain in Slovenian urban governance. *Lexonomica : revija za pravo in ekonomijo*. [Spletna izd.]. 2025, vol. 17, no. 1, str. 38-58. (dostopno v e-učilnici).

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HORVAT, Tatjana, VIDMAR, Marijanca, JUSTINEK, Gorazd, BOBEK, Vito. Legislative, organisational, and economic factors of debt level of municipalities in Slovenia. *Lex localis : revija za lokalno samoupravo*. [Tiskana izd.]. Oct. 2020, vol. 18, no. 4, str. 1067-1093