



UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Javne in mednarodne finance
Course title:	Public and International Finance

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Javna uprava - 1. stopnja		2	4
Public administration – 1st degree		2	4

Vrsta predmeta / Course type

obvezni / mandatory

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
40	0	20	0	0	115	7

Nosilec predmeta / Lecturer:

Doc. dr. Gorazd Justinek

**Jeziki /
Languages:**

**Predavanja /
Lectures:** slovenski /
slovenian

Vaje / Tutorial: slovenski / slovenian

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

Vpis v 2. letnik,
Vsaj 80% prisotnost na predavanjih.

Prerequisites:

Enrollment in the 2nd year of study,
At least 80% attendance at lectures.

Vsebina:

- Obseg in značilnosti javnega sektorja
- Vloga in pomen javnega sektorja
- Funkcije javnih financ
- Osnovni davčni pojmi
- 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):

- Frame and specifics of public sector
- The role of public sector
- Functions of public finances
- Basic taxation frame
- Tax system and taxation policy
- Taxes analysis (VAT etc.)
- Comparison of Slovene and foreign taxation systems
- Comparison of Slovene and foreign taxation of spending



• 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 • Obveznice, bonitetne ocene, bonitetne agencije • Trojka (MDS, ECB, EK) • Primerjava socialnega zavarovanja doma in v svetu • Večletni finančni okvir EU in proračun EU	• Local and regional public finances • Public expenditure • Budget, deficit • Bonds, credit ratings, credit rating agencies • Troika (IMF, ECB, EC) • Social security systems in Slovenia and abroad • EU financial framework and EU budget
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Temeljni literatura in viri / Readings:

Obvezna / Compulsory:

- Skripta v e-učilnici
- Justinek, Gorazd. 2020. The (non) reforms of Slovenia's Economy. V Avbelj, M. in Letnar Čerňič, Jernej (ur.). The Impact of European Institutions on the Rule of Law and Democracy. Oxford: Hart Publishing. (dostopno v e-učilnici).
- 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).

Revije / Journals:

- Bilten javnih financ Republike Slovenije; Ministrstvo za finance

Priporočena / recommended:

- Stanovnik, T.: Javne finance, EF, Ljubljana, 2013
- Klun Maja in Jovanović Tatjana. Davčni sistem, FU, Ljubljana, 2017
- Hillman, Arye L., 2019. Public Finance and Public Policy: A Political Economy Perspective on the Responsibilities and Limitations of Government. Cambridge UNI Press
- HORVAT, Tatjana, ŠART, Veronika, JUSTINEK, Gorazd, BOBEK, Vito. Analysis of the financing of local communities in Slovenia in times of economic downturn and crises. Lex localis : revija za lokalno samoupravo. [Tiskana izd.]. 2021, vol. 19, no. 3

Cilji in kompetence:

Objectives and competences:



- Predmet bo seznanil študente s temeljnimi značilnostmi sistema javne porabe ter javnih financ.
- Dal bo temeljna znanja o financiranju javne porabe na državni, regionalni in lokalni ravni ter v tem okviru znanja o skupinah davkov in drugih javnih dajatvah, o davčnih načelih in učinkih, ki jih imajo davki na zavezance.
- Poleg rešitev, uveljavljenih v slovenskem davčnem sistemu, bodo predstavljena tudi temeljna izhodišča sprejeta v EU na obravnavanem področju.
- Znanja s področja javnega sektorja bo študent/ka znal povezati z davčnimi obremenitvami in javnimi izdatki.

- The students will understand the basics concepts of public sector functioning and public sector expenditures.
- The students will receive basic knowledge on financing public sector expenditure on national, regional and local level.
- They will understand the specifics of different taxes, their principles and consequences.
- Taxation system in Slovenia and EU compared.
- Knowledge on public sector will be interconnected with understanding of tax burden in public expenditures.

Predvideni študijski rezultati:

Znanje in razumevanje:

- Specifik in značilnosti javnega sektorja
- Posebne vloge javnega sektorja
- Funkcij javnih financ
- Osnovnih davčnih pojmov
- Davčnega sistema in davčne politike
- Koncepta davkov (dohodnina, DDV, premoženjski davki, davek od dobička pravnih oseb, druge davščine, prispevki za socialno varnost)
- Razlik med slovenskim sistemom obdavčenja dohodkov in obdavčenjem v tujini
- Specifik slovenskih in tujih oblik obdavčenja potrošnje
- Lokalnih javnih financ
- Javnih izdatkov: obseg in struktura
- Javnih izdatkov: načela in kriteriji
- Proračuna, proračunskega deficita in javnega dolga
- Koncepta obveznice, bonitetne ocene, bonitetne agencije
- Vloge trojke (MDS, ECB, EK)
- Socialnega zavarovanja doma in v svetu

Knowledge and understanding:

- Frame and specifics of public sector
- The special role of public sector
- Functions of public finances
- Basic taxation frame
- Tax system and taxation policy
- Taxes concept (VAT etc.)
- Of Slovene and foreign taxation system
- Specifics of Slovene and foreign taxation of expenditure
- Local and regional public finances
- Public expenditure
- Budget, deficit, public debt
- The concept of issuing bonds, yield spreads, credit ratings, credit rating agencies
- The role of troika (IMF, ECB, EC)
- Social security systems in Slovenia and abroad
- The concept of EU financial framework and EU budget



- Koncepta večletni finančni okvir EU in proračun EU

Metode poučevanja in učenja:

Oblike dela:

- ☒ Frontalna oblika poučevanja
- ☒ Delo v manjših skupinah oz. v dvojicah
- ☒ Samostojno delo študentov
- ☒ e-učenje
- ☐ drugo (vpišite) _____

Metode (načini) dela:

- ☒ Razlaga
- ☒ Razgovor/ diskusija/debata
- ☒ Delo z besedilom
- ☒ Proučevanje primera
- ☒ Igra vlog
- ☐ Druge vrste nastopov študentov
- ☒ Reševanje nalog
- ☐ Študijski obiski podjetij ipd.)
- ☐ Vključevanje gostov iz prakse
- ☒ Udeležba na okrogli mizi, na konferenci

Learning and teaching methods:

Types of learning/teaching:

- ☒ Frontal teaching
- ☒ Work in smaller groups or pair work
- ☒ Independent students work
- ☒ e-learning
- ☐ other _____

Teaching methods:

- ☒ Explanation
- ☒ Conversation/discussion/debate
- ☒ Work with texts
- ☒ Case studies
- ☒ Role-play
- ☐ Different presentation
- ☒ Solving exercises
- ☐ Field work (e.g. company visits)
- ☐ Inviting guests from companies
- ☒ Attending round table and conference

Delež (v %) /

Weight (in %)

Assessment:

Načini ocenjevanja:

Sprotno ustno (aktivno sodelovanje pri kontaktnih urah)			Oral verification and assessment of knowledge
Sprotno pisno preverjanje znanja (krajši pisni izdelki)	10		Written verification and assessment of knowledge (short written casework)
Daljši pisni izdelki (seminarska naloga, projektna naloga)	30		Longer written casework



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Javni nastop ali predstavitev		Presentations
Končni ustni ali pisni izpit	60	Final examination (oral or written)
Drugo (vpišite)		Other:

Pogoj za pristop k izpitu:

Vsaj 80% prisotnost na predavanjih in vajah.		At least 80% attendance at lectures and tutorials.
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Reference nosilca / Lecturer's references:



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Gorazd Justinek je docent za področje mednarodnega poslovanja in docent za področje mednarodnih političnih, ekonomskih in poslovnih odnosov. Je nekdanji diplomat in ustanovni član Sektorja za gospodarsko diplomacijo na Ministrstvu za zunanje zadeve. Vrsto let je bil vodja sektorja za internacionalizacijo na Javni agenciji RS za podjetništvo in tuje investicije ter v času predsedovanja Slovenije EU opravljal delo svetovalca predsednika vlade za področje domačih makroekonomskih ter mednarodnih ekonomskih odnosov. Po vstopu Slovenije v OECD je koordiniral delo predstavnikov Slovenije v delovnih telesih OECD, sodeloval pri pripravi programskega proračuna Republike Slovenije ter makroekonomskih analizah in reformah v javni upravi. Dva mandata je bil tudi direktor nevladne Ustanove - Center za Evropsko prihodnost, ki prvenstveno izvaja mednarodno razvojno pomoč v državah ZB in je tudi nosilka več Horizon 2020 projektov. Je ustanovitelj in odgovorni urednik mednarodne znanstvene revije *International Journal of Diplomacy and Economy* (London), ter član uredniških odborov številnih drugih mednarodnih znanstvenih revij (Scopus in WoS).

Bibliografija: <http://splet02.izum.si/cobiss/bibliography?code=35652>.

Gorazd Justinek is assistant professor of International Business and assistant professor of international political, economic and business relations. He is a former diplomat and a founding member of the Division for Economic Diplomacy at the Ministry of Foreign Affairs of the Republic of Slovenia. He has been for several years also the Head of the Division for Internationalisation at the Public Agency of the Republic of Slovenia for entrepreneurship and foreign direct Investments and during the Slovenia's EU Council Presidency in 2008 the domestic macroeconomic and foreign economic relations adviser to the Prime Minister of the Republic of Slovenia. After Slovenia's accession to the OECD, he became the coordinator of Slovenia's representatives in the institutional bodies of the OECD in Paris and worked on the programme budget of Slovenia, macroeconomic analysis and reforms in public sector. For two mandates he was the CEO of a non-governmental Foundation – Centre for European Perspectives, the key implementation body of the Republic of Slovenia's development assistance in the Western Balkans and a research centre with several Horizon 2020 projects. He is the founder and Editor in Chief of *International Journal of Diplomacy and Economy* (Geneva), and a member of several other editorial boards of international scientific journals (Scopus and WoS).

Bibliography: <http://splet02.izum.si/cobiss/bibliography?code=35652>.