



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:

Izr. prof. dr. Gorazd Justinek

Jeziki /

Languages:

Predavanja /

Lectures:

Vaje / Tutorial:

slovenski /

Slovenian

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):

- Scope and characteristics of the public sector
- The role and importance of the public sector
- Functions of public finance
- Basic tax concepts
- Tax system and tax policy
- Tax analysis (personal income tax, VAT, property taxes, corporate income tax, other taxes and social security contributions)



• 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 • Javni dolg, fiskalna pravila in fiskalna vzdržnost • Državno zadolževanje, obveznice, bonitetne ocene in stroški financiranja države • Trojka (MDS, ECB, EK) in upravljanje javnofinančnih kriz • Primerjava socialnega zavarovanja doma in v svetu • Mednarodno finančno okolje in vpliv finančnih kriz na javne finance • EU fiskalni okvir, večletni finančni okvir EU in proračun EU	• 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 • Public debt, fiscal rules and fiscal sustainability • Government borrowing, bonds, credit ratings and the cost of government financing • The Troika (IMF, ECB, EC) and the management of public finance crises • Comparison of social security systems in Slovenia and abroad • The international financial environment and the impact of financial crises on public finance • The EU fiscal framework, the EU Multiannual Financial Framework and the EU budget
--	--

Temeljna literatura in viri / Readings:

Obvezna / Compulsory:

- Skripta v e-učilnici
- 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).

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 (dostopno v e-učilnici).

Cilji in kompetence:

Študentje bodo razvili splošne kompetence:

- sposobnost razumevanja in analize temeljnih pojmov s področja javnih in mednarodnih financ;
- sposobnost povezovanja ekonomskih, finančnih in javnofinančnih znanj z delovanjem države, javnega sektorja, EU in mednarodnega finančnega okolja;
- sposobnost uporabe pridobljenega znanja pri obravnavi konkretnih javnofinančnih in mednarodnofinančnih vprašanj;
- sposobnost osnovne primerjalne presoje davčnih sistemov, javnih izdatkov, proračunskega deficita, javnega dolga in fiskalne vzdržnosti;
- sposobnost priprave analitičnega pisnega izdelka in argumentirane razprave o izbranem javnofinančnem ali mednarodnofinančnem vprašanju.

Študentje bodo razvili predmetno specifične kompetence:

- sposobnost razumevanja vloge in pomena javnega sektorja ter funkcij javnih financ;
- sposobnost razumevanja davčnega sistema, davčnih načel in učinkov davkov na posameznike, podjetja, javne finance in gospodarstvo;
- sposobnost primerjave slovenskega davčnega sistema z izbranimi tujimi sistemi in temeljnimi izhodišči EU;

Objectives and competences:

Students will develop the following general competences:

- the ability to understand and analyse key concepts in public and international finance;
- the ability to connect economic, financial and public finance knowledge with the functioning of the state, the public sector, the EU and the international financial environment;
- the ability to apply acquired knowledge to concrete public finance and international finance issues;
- the ability to make a basic comparative assessment of tax systems, public expenditure, budget deficit, public debt and fiscal sustainability;
- the ability to prepare an analytical written assignment and participate in argument-based discussion on a selected public finance or international finance issue.

Students will develop the following subject-specific competences:

- the ability to understand the role and importance of the public sector and the functions of public finance;
- the ability to understand the tax system, tax principles and the effects of taxes on individuals, companies, public finance and the economy;
- the ability to compare the Slovenian tax system with selected foreign systems and basic EU approaches;



- sposobnost analize javnih izdatkov, lokalnih javnih financ, proračuna, proračunskega deficita in javnega dolga;
- sposobnost razumevanja pomena obveznic, bonitetnih ocen, bonitetnih agencij in stroškov zadolževanja države;
- sposobnost razumevanja vloge EU, MDS, ECB, Evropske komisije in drugih akterjev pri oblikovanju javnofinančnega in mednarodnofinančnega okolja;
- sposobnost razumevanja večletnega finančnega okvira EU, proračuna EU in njihovega pomena za države članice.

- the ability to analyse public expenditure, local public finance, the budget, budget deficit and public debt;
- the ability to understand the importance of bonds, credit ratings, credit rating agencies and the cost of government borrowing;
- the ability to understand the role of the EU, IMF, ECB, European Commission and other actors in shaping the public finance and international finance environment;
- the ability to understand the EU Multiannual Financial Framework, the EU budget and their importance for Member States.

Intended learning outcomes:

Predvideni študijski rezultati:

Po opravljenem predmetu bo študent:

- pojasnil obseg, značilnosti, vlogo in pomen javnega sektorja;
- pojasnil funkcije javnih financ in njihovo vlogo pri financiranju javne porabe;
- opredelil osnovne davčne pojme, davčna načela in temeljne značilnosti davčne politike;
- analiziral osnovne značilnosti najpomembnejših davkov, vključno z dohodnino, DDV, davkom od dobička pravnih oseb, premoženjskimi davki in prispevki za socialno varnost;
- primerjal osnovne značilnosti slovenskega sistema obdavčenja dohodkov in potrošnje z izbranimi tujimi ureditvami;
- pojasnil pomen lokalnih javnih financ in njihovo vlogo pri financiranju javnih nalog;
- analiziral strukturo javnih izdatkov ter razumel načela in kriterije njihovega oblikovanja;
- pojasnil proračun, proračunski deficit, javni dolg in osnovna vprašanja fiskalne vzdržnosti;

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

- explain the scope, characteristics, role and importance of the public sector;
- explain the functions of public finance and their role in financing public expenditure;
- define basic tax concepts, tax principles and the key characteristics of tax policy;
- analyse the basic characteristics of the most important taxes, including personal income tax, VAT, corporate income tax, property taxes and social security contributions;
- compare the basic characteristics of the Slovenian system of income and consumption taxation with selected foreign systems;
- explain the importance of local public finance and its role in financing public tasks;
- analyse the structure of public expenditure and understand the principles and criteria for its formation;
- explain the budget, budget deficit, public debt and the basic issues of fiscal sustainability;



- razložil pomen obveznic, bonitetnih ocen, bonitetnih agencij in stroškov zadolževanja države;
- pojasnil vlogo MDS, ECB, Evropske komisije in drugih akterjev pri upravljanju javnofinančnih kriz;
- razumel osnovne značilnosti socialnega zavarovanja v Sloveniji in tujini;
- pojasnil večletni finančni okvir EU, proračun EU in njun pomen za države članice;
- pripravil analitično obravnavo izbranega javnofinančnega ali mednarodnofinančnega vprašanja.

- explain the importance of bonds, credit ratings, credit rating agencies and the cost of government borrowing;
- explain the role of the IMF, ECB, European Commission and other actors in managing public finance crises;
- understand the basic characteristics of social security systems in Slovenia and abroad;
- explain the EU Multiannual Financial Framework, the EU budget and their importance for Member States;
- prepare an analytical assessment of a selected public finance or international finance issue.

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
- ☒ 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 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
- ☒ Solving exercises
- ☐ Field work (e.g. company visits)
- ☐ Inviting guests from companies
- ☒ Attending round table and conference



Načini ocenjevanja:		Delež (v %) / Weight (in %)		Assessment:
Sprotno ustno (aktivno sodelovanje pri kontaktnih urah)			30	Oral verification and assessment of knowledge
Sprotno pisno preverjanje znanja (krajši pisni izdelki)				Written verification and assessment of knowledge (short written casework)
Daljši pisni izdelek (seminarska ali projektna naloga: analitična obravnava izbranega javnofinančnega ali mednarodnofinančnega vprašanja)				Longer written assignment (analytical assessment of a selected public finance or international finance issue)
Javni nastop ali predstavitev			70	Presentations
Končni ustni ali pisni izpit				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.
--	--	--

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).

JUSTINEK, Gorazd. 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 Čerňič, Jernej (ur.). *The Impact of European Institutions on the Rule of Law and Democracy*. Oxford: Hart Publishing. (dostopno v e-učilnici).

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