



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

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:

Jeziki / Languages: **Predavanja / Lectures:**
Vaje / Tutorial:

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

Prerequisites:

Vsebina:

- Vloga in pomen javnega sektorja
- Funkcije javnih financ
- 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 of public sector
- Functions of public finances
- 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
- 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
- Social security systems in Slovenia and abroad
- EU financial framework and EU budget

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. 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:

- Predmet bo seznanil študente s poglobljenimi značilnostmi sistema javne porabe ter javnih financ.
- Dal bo analitična znanja na najvišji akademski ravni o financiranju javne porabe na državni, regionalni in lokalni ravni ter v tem okviru znanja o skupinah

Objectives and competences:

- The students will understand the deepened concepts of public sector functioning and public sector expenditures.
- The students will receive analytical knowledge on the highest academical level on financing public sector expenditure on national, regional and local level.



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 poglobljena izhodišča sprejeta v EU na obravnavanem področju.
- Znanja s področja javnega sektorja bo študent/ka znal povezati z davčnimi obremenitvami in javnimi izdatki.

- 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:

Analitično znanje in poglobljeno 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
- Socialnega zavarovanja doma in v svetu
- Koncepta večletni finančni okvir EU in proračun EU

Analitical knowledge and indeepened 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
- Social security systems in Slovenia and abroad
- The concept of EU financial framework and EU budget

Metode poučevanja in učenja:

Learning and teaching methods:



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

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)			Written verification and assessment of knowledge (short written casework)
Daljši pisni izdelki (seminarska naloga, projektna naloga)		100%	Longer written casework
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:



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

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 Horizont 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>.