

### Faculty of Economics / ECONOMICS /

<b>Course:</b>				
<b>Course ID</b>	<b>Course status</b>	<b>Semester</b>	<b>ECTS credits</b>	<b>Lessons</b> (Lessons+Exercises+Laboratory)
11715	Mandatory	2	5	2+2+0
<b>Programs</b>	ECONOMICS			
<b>Prerequisites</b>	No conditionality.			
<b>Aims</b>	<ul style="list-style-type: none"> <li>Integrating tax analysis with key basis of economic theory;</li> <li>Understanding the impact of tax policy on the behavior of individuals and the economy as a whole;</li> <li>Critical understanding of fundamental taxation concepts.</li> </ul>			
<b>Learning outcomes</b>	After completing this course, the student will acquire the knowledge to: <ul style="list-style-type: none"> <li>to master the principles of taxation in competent way as well as formulation and implementation of tax policy;</li> <li>analyze the effects of taxes on individuals and the economy as a whole and determine effective tax planning strategies;</li> <li>critically evaluate contemporary trends in taxation, from a comparative perspective.</li> </ul>			
<b>Lecturer / Teaching assistant</b>	Milena Konatar, Assistant Professor			
<b>Methodology</b>	The course is structured as a combination of lectures and exercises, with active participation of students during classes.			
<b>Plan and program of work</b>				
Preparing week	Preparation and registration of the semester			
I week lectures	Introduction to Public Finance.			
I week exercises	Introduction to Public Finance.			
II week lectures	General about Public Revenues.			
II week exercises	General about Public Revenues.			
III week lectures	Concept and Characteristics of Tax. Elements of Taxes.			
III week exercises	Concept and Characteristics of Tax. Elements of Taxes.			
IV week lectures	Principles of Taxation. Objectives of Taxation.			
IV week exercises	Principles of Taxation. Objectives of Taxation.			
V week lectures	Effects of Taxation. Double Taxation.			
V week exercises	Effects of Taxation. Double Taxation.			
VI week lectures	Economic Distribution of the Tax Burden.			
VI week exercises	Economic Distribution of the Tax Burden.			
VII week lectures	Taxation and Economic Efficiency.			
VII week exercises	Taxation and Economic Efficiency.			
VIII week lectures	Fairness in Taxation.			
VIII week exercises	Fairness in Taxation.			
IX week lectures	Taxation and Economic Growth.			
IX week exercises	Taxation and Economic Growth.			
X week lectures	Midterm			
X week exercises	Midterm			
XI week lectures	Property Tax.			
XI week exercises	Property Tax.			
XII week lectures	Personal Income Tax.			
XII week exercises	Personal Income Tax.			
XIII week lectures	Corporate Income Tax. Consumption Tax.			
XIII week exercises	Corporate Income Tax. Consumption Tax.			
XIV week lectures	Remedial midterm.			

XIV week exercises	Remedial midterm.					
XV week lectures	Tax Evasion.					
XV week exercises	Tax Evasion.					
<b>Student workload</b>	Weekly: 5 credits x 40/30 = 6 hours 40 minutes Structure: 1 hour and 30 minutes for lectures 1 hour and 30 minutes for exercises 3 hours and 40 minutes of independent student work, including consultations. In the semester: Total workload for the course 5 x 30 = 150 hours Structure: Classes and final exam: 6 hours 40 minutes x 16 weeks = 106 hours 40 minutes Necessary preparations before the beginning of the semester (administration, registration, certification): 6 hours 40 minutes x 2 = 13 hours 20 minutes. Additional work for preparing and passing the exam in the remedial period: 30 hours.					
<b>Per week</b>			<b>Per semester</b>			
<b>5 credits x 40/30=6 hours and 40 minuts</b> 2 sat(a) theoretical classes 0 sat(a) practical classes 2 excercises <b>2 hour(s) i 40 minuts</b> of independent work, including consultations			Classes and final exam: <b>6 hour(s) i 40 minuts x 16 =106 hour(s) i 40 minuts</b> Necessary preparation before the beginning of the semester (administration, registration, certification): <b>6 hour(s) i 40 minuts x 2 =13 hour(s) i 20 minuts</b> Total workload for the subject: <b>5 x 30=150 hour(s)</b> Additional work for exam preparation in the preparing exam period, including taking the remedial exam from 0 to 30 hours (remaining time from the first two items to the total load for the item) <b>30 hour(s) i 0 minuts</b> Workload structure: <b>106 hour(s) i 40 minuts (courses), 13 hour(s) i 20 minuts (preparation), 30 hour(s) i 0 minuts (additional work)</b>			
<b>Student obligations</b>			Students are required to attend classes and actively participate in lectures and exercises.			
<b>Consultations</b>			At the scheduled time.			
<b>Literature</b>			• Arsić, M. & Randelović, S. (2017). Ekonomija oporezivanja: teorija i politika, Ekonomski fakultet Beograd. • Radičić, M. & Raičević, B. (2012). Javne finansije: teorija i praksa, Ekonomski fakultet Subotica			
<b>Examination methods</b>			• Midterm (written) – 50 points • Final exam (written) – 30 points • Classroom participation – 20 points • Total points : 100 (in order to get a passing grade at the exam student has to gain at least 50% of total points)			
<b>Special remarks</b>						
<b>Comment</b>						
<b>Grade:</b>	F	E	D	C	B	A
<b>Number of points</b>	less than 50 points	greater than or equal to 50 points and less than 60 points	greater than or equal to 60 points and less than 70 points	greater than or equal to 70 points and less than 80 points	greater than or equal to 80 points and less than 90 points	greater than or equal to 90 points