



UNIVERSITY OF NIŠ

Course Unit Descriptor

Faculty

Faculty of Law

GENERAL INFORMATION

Study program

Undergraduate Academic Law Study Program (LL.B. degree-240 ECTS)

Study Module (if applicable)

Course title

Budget Law

Level of study

Bachelor Master's Doctoral

Type of course

Obligatory Elective

Semester

Autumn Spring

Year of study

4th year of undergraduate studies

Number of ECTS allocated

6 (six)

Name of lecturer/lecturers

Prof. Mileva Andjelković, LL.D., Full Professor
Prof. Marina Dimitrijević, LL.D., Associate Professor

Teaching mode

Lectures Group tutorials Individual tutorials
 Laboratory work Project work Seminar
 Distance learning Blended learning Other

PURPOSE AND OVERVIEW (max. 5 sentences)

The course aims to introduce students to the contemporary developments of the budget theory and enable them to understand the structure and functioning of the budget system as well as the impact of budget institutions and policy on social movements; to understanding the procedures and roles of the participants in the budget process and the influence of budget decisions on almost all political questions in society; to acquire in-depth knowledge about the mechanisms and processes of making budget and financial decisions at different levels of authority.

SYLLABUS (brief outline and summary of topics, max. 10 sentences)

Budget law (notion, subject, sources and relation to other scientific disciplines). General approach to budget (notion, characteristics, legal nature, functions and types of budget). Traditional and contemporary budget principles. The budget procedure (preparation, enacting, executing, budget control). Contemporary budget reforms (trends and novelties in contemporary budget systems). Macroeconomic aspects of budget policy. The budget system of Serbia (normative framework of the procedures for preparing, enacting and executing a budget, budget control and financial reporting). Financing local governments in Serbia. Financing the European Union (principles and the procedure of enacting the EU budget, income and expenditure structure of the EU budget, new financial perspective, fiscal discipline in the EU).

LANGUAGE OF INSTRUCTION

Serbian (complete course) English (complete course) Other _____ (complete course)

Serbian with English mentoring Serbian with other mentoring _____

ASSESSMENT METHODS AND CRITERIA

Pre exam duties	Points	Final exam	points
Activity during lectures	15	Written examination	6
Practical teaching	15	Oral examination	50
Teaching colloquia	8 + 6 (seminars)	OVERALL SUM	100

***Final examination mark is formed in accordance with the Institutional documents**