

<b>Study program:</b> Business Economics and Entrepreneurship (180 ECTS); Finance banking and insurance (240 ECTS)			
<b>Type and level of studies:</b> Basic academic studies, first level of studies			
<b>Course title: FISCAL ECONOMY</b>			
<b>Professor:</b> Karavelić B. Zoran			
<b>Course status:</b> obligatory			
<b>ECTS Points:</b> 7			
<b>Requirement:</b> VI semester enrolled, course lecture delivered and pre-service obligations passed			
<b>Objective:</b> To master students with theoretical and practical knowledge and skills in the field of fiscal economics, ie public finances.			
<b>Outcome:</b> After passing the exam, a student knows key concepts such as public revenue, public expenditure, taxes, budget, public debt, etc., has mastered the procedures for passing, executing and controlling the execution of budgets and can demonstrate competence on public debt cases, borrowing methods and return as well as understanding the criteria for determining indebtedness, ie the role and relation of taxpayers and other business entities towards public-law bodies in terms of knowledge and control of cash flows.			
<b>Contents of the course:</b>			
<b>Theory teaching:</b> Subject and task of the fiscal economy and public finances. Fiscal burden. Public expenditures. Public incomes. Taxes and Tax System in Serbia. Other fiscal charges (excise duties, duties, fees, etc.). Public Debt. Budget and budget system in Serbia. Fiscal policy and fiscal system.			
<b>Practical teaching:</b> Closer clarification of some of the topics that are addressed in lectures. Calculating the fiscal burden of economic entities all the way to the taxpayer. Municipal budget drafting. Analysis of the budget of the Republic of Serbia. Calculation of the impact of certain tax rates on the product price. Preparation of colloquium and exams. Evaluation of realized teaching and analysis of its results.			
<b>References:</b> [1]. Beslač M., (2014), Fiscal Economics, High School for Business Economics and Entrepreneurship, Belgrade.			
<b>Number of active classes</b>		Theoretical classes: 2	Practical classes: 2
<b>Methods of teaching:</b> Lectures are auditory, fully supported by video slides and performed in amphitheater with all students. Exercises are carried out by groups of students in classrooms: (1) as auditory, where further lectures are further elaborated and the characteristic cases are analyzed; (2) as demonstrative, for presenting practical examples; and (3) as calculating for the calculation of individual economic entities;			
<b>Knowledge assessment (maximum number of points 100)</b>			
Pre-exam obligations	Points 50	Final exam	Points 50
activity during lectures	20	Oral exam	50
colloquium-first	15		
colloquium-second	15		