



University of Prizren “Ukshin Hoti” – Faculty of Law

TEACHING PROGRAM – SYLLABUS								
Level of studies		Bachelor	Program		Law	Academic Year		2018/19
Subject		FINANCE AND FINANCIAL LAW						
Year	IV	Status of the course	Mandatory	Code		ECTS		6
Semester	VII					Lectures	Exercises	
Teaching weeks		15	Classes 30			24	6	
Learning Metodology		The teaching methodology will consist of lecturing the course clearly and comprehensively through lectures, presentations, demonstrations and evaluations of students as well as in the in-depth analysis of relevant themes; The discourse is realized through the use of interactive methods.						
Consultations		After completing each lecture, students have the opportunity to consult. Consultations on colloquium and for examination are made after announcement of results.						
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				Mob.	//			
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The purpose of the study case	Benefits of the students
The purpose of this course is to provide students with important legal and financial knowledge on key public finance institutions through the knowledge of the theory of financial institutions and the practices of the functioning of financial institutions. Science on Finance and Financial Law gives answers to three major issues, how and by whom should the financial means be spent on financing state expenditures; how to allocate financial resources to some subjects and for some purposes; as well as how to spend these resources so as to optimally accomplish tasks from state competencies.	<p>After completing this course students will be able to:</p> <ul style="list-style-type: none"> ▪ recognize the basic categories of public finance from the legal-financial dimension; ▪ be able to describe the functioning of legal-financial relations; ▪ be able to compare financial institutions; ▪ be able to develop the idea of ways to finance public spending.

Methodology for teaching subjects:
Brief presentation of topics through PowerPoint, analysis, discussion, group work on case studies, questions and answers.
Requirements for teaching topics:
Class, projector, laptop, internet, flipchart, flipchart and markers, including the ability to print material on the subject.
Student evaluation ways (in%)

Method		Percentage (%)	Evaluation in %		Final grade	
			Provimi, kalueshmëria	51 %	Six (6),	
				61 %	Seven (7)	
				71 %	Eight (8)	
				81 %	Nine (9)	
				Over 95 %	Ten (10)	
			Colloquium, pass rate	51 %...	Six (6)...	
Debate	2	5				
Group projects	1	5				
Colloquium (A Colloquium)	1	20				
Presentation of works	1	10				
Final Exam	1	50				
Attendance	1	10				
Total		100				

Student obligations:	
<p>Lectures:</p> <ul style="list-style-type: none"> Regular attendance; Active participation in the discussion on the topics presented. Students are encouraged to read additional literature throughout the semester devoted to various issues in this course. 	<p>Exercises:</p> <ul style="list-style-type: none"> Regular attendance; Participate in debates about the lecture, to demonstrate professional juridical sciences. Research work in writing seminars and introducing specific topics to colleagues. To follow disciplinary follow-up policies in lectures.

Students charge for the subject			
Activity	Hours	Day/Week	Total:
Lectures	2	Monday, 15 (weeks)	30 Hours
Exercises	1	1	1
Practical work			
Contact with the teacher / consultant	1	Weekly	15
Field exercises	//		
Seminars	1	In semester	1
Homework	2	In semester	2
Self-study time	5 Hours	2 x a week	10 Hours

Final Preparation for Examination			
Time spent in assessment (tests, quizzes, final exam)	8 hours	2x in semester	16 hours
Projects, presentations ... etc.	3	Once a month	3
Remarks: No		Total charge:	

Week	Lectures		Exercises	
	Topic	Hours	Topic	Hours
1.	<ul style="list-style-type: none"> • Introductory presentation; • Knowledge and purpose of the subject; • course program; • Expected results; • Literature; • Assessment; • Academic policies. 	2		
2.	<p>INTRODUCTION TO FINANCIAL SCIENCE AND FINANCIAL RIGHTS</p> <p>1. Name of finance 2. Science on finance</p>	2		
	<p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 			
3.	<p>PUBLIC NEEDS AND THEIR FULFILLMENT</p> <p>1. Understanding public needs 2. Classification of public needs</p>	2		
	<p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 			
4.	<p>PUBLIC EXPENDITURES AND PRINCIPLES OF PUBLIC EXPENDITURE</p> <p>1. Understanding and the Importance of Public Expenditure 2. Generally on the Principles of Public Expenditure</p>	2		
	<p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 			

5.	<p>DIVISION OF PUBLIC EXPENDITURES, STRUCTURE AND EFFECTS OF PUBLIC EXPENDITURES</p> <ol style="list-style-type: none"> 1. The criteria for allocating public expenditures 2. Structure of Public Expenditure in Contemporary States 3. Applying advanced technologies to achieve desired effects through public spending <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
6.	<p>PUBLIC REVENUES ON THEORY AND FINANCIAL PRACTICE AND THEIR DIVISION</p> <ol style="list-style-type: none"> 1. Meaning of Public Revenue 2. Division of public revenues <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
7.	<p>MEANING, SIGNIFICANCE AND DIVISION OF TAXATION IN THEORY AND PRACTICE FINANCIAL</p> <ol style="list-style-type: none"> 1. Definition of taxes 2. Characteristics of taxes 3. Types of tax separation <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
8.	<p>Colloquium / Intermediate Evaluation</p>	2		
9.	<p>TAX ELEMENTS, PRINCIPLES OF TAXES AND TAX GOALS</p> <ol style="list-style-type: none"> 1. Meaning of tax elements 2. In general about the principles of taxation 3. Certain tax purposes <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
10.	<p>MEANING, SIGNIFICANCE AND DEFINITION OF TAXES AND CONTRIBUTIONS</p> <ol style="list-style-type: none"> 1. Meaning of taxes and their development 2. Understanding contributions and their development 3. Characteristics of taxes and contributions <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		

11.	<p>PUBLIC LOANS AND DIVISION OF PUBLIC JOURNALS IN THEORY AND FINANCIAL PRACTICE</p> <ol style="list-style-type: none"> 1. Meaning and significance of public loans 2. Generally on the allocation of public loans <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
12.	<p>MEANING, SIGNIFICANCE AND BUDGET DEFINITION IN THEORY AND PRACTICE FINANCIAL</p> <ol style="list-style-type: none"> 1. Understanding the budget 2. The origin of the word budget 3. Budget Characteristics 4. Budget Functions <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
13.	<p>BUDGETARY PRINCIPLES</p> <ol style="list-style-type: none"> 1. Budgetary principles <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
14.	<p>BUDGET PROCEDURE AND BUDGET CONTROL IN THEORY AND BUDGET PRACTICE</p> <ol style="list-style-type: none"> 1. Understanding the budget procedure 2. Stages of budget procedure 3. Budget control 4. Budget control models <p><i>Literature:</i></p> <ul style="list-style-type: none"> • Shkenca mbi financat dhe e drejta financiare, Bedri Peci, Prishtinë, 2017 	2		
15.	<ol style="list-style-type: none"> 1. Summary <p>Final exam</p>	2		

LITERATURE

Basic literature:

- Bedri Peci, Shkenca mbi financat dhe e drejta financiare, Prishtinë, 2017
- Bozhidar Jelçiq, Shkenca mbi financat dhe e drejta financiare, "Informator" Zagreb 1983 (Perkthim) Prishtinë 1984;
- Genta Bungo Tafa, Shkenca mbi financat dhe e Drejta Financiare, "ADELprint", Tiranë 2009;
- Sabahudin Komoni, Financat Publike, Universiteti i Prishtinës, Fakulteti Ekonomik, Prishtinë, 2008;
- Sabri Kadriu, Financa Publike, Sabriko sh.p.k., Prishtinë 2012;
- Ligji nr. 03/I-048 për Menaxhimin e Financave Publike dhe Përgjegjësitë;
- Ligji nr. 03/L-222, për Administratën Tatimore dhe Procedurat, 2010;
- Ligji nr. 05/L -001 për Buxhetin e Republikës së Kosovës për vitin 2015;
- Ligji Nr. 05/L-028, për Tatimin në të Ardhurat Personale, 2015;
- Ligji Nr. 05/L-029, për Tatimin në të Ardhurat e Korporatave, 2015;
- Ligji Nr. 05/L-037, për Tatimin mbi Vlerën e Shtuar, 2015;

Additional literature:

- Harvey S. Rosen and Ted Gayer, Public Finance, Eighth Edition (New York: McGraw-Hill/Irwin, 2007);
- Jonathan Gruber, Public Finance and Public Policy, Second Edition (New York: Worth Publishers, 2007);

REMARKS

Students are required to adhere to the criteria set out in the course syllabi and prepare the exam based on the basic literature.

Reminders for the student:

Additional opportunities for studying and deepening the knowledge in this field also represent various Internet sites. Students are required to adhere to academic policies and codes of conduct such as:

- Regular attendance in the lecture;
- Respect of lessons in lectures and exercises;
- Do not leave the hall during lectures or exercises;
- Maintaining academic integrity;
- Maintain discipline during the learning process;
- Switch off mobile phones;
- Adhering to test and exam rules (non-copying, etc.).