SVEUČILIŠTE U ZAGREBU
PRAVNI FAKULTET

NASTAVNE TEME / JEDINICE

Studijski program:	Sveučilišni integrirani prijediplomski i diplomski studij Pravo
Naziv kolegija:	**Introduction to Financial Law and Financial Science**
Šifra kolegija:	186977

1. Naziv nastavne teme/jedinice: Public revenues						**Broj sati: 15**
	DIMENZIJE / RAZINE KOGNITIVNOG PROCESA					
DIMENZIJE ZNANJA	Pamćenje	Razumijevanje	Primjena	Analiza	Vrednovanje	Stvaranje
Činjenično znanje	Identify various public revenues and define taxes.	Classify main factors which influenced development of international tax law.	Prepare tax returns for corporate, personal and value added tax.		Compare tax obligations for taxpayers and possibilities for tax avoidance.	
Konceptualno znanje		Understand and explain the trends in the development of international tax law.		Analyze relevance of selected concepts of the equity in taxation.		
Proceduralno znanje			Interpret the stages of tax shifting.			
Metakognitivno znanje						

2. Naziv nastavne teme/jedinice: Public expenditures and fiscal policy						**Broj sati: 10**
	DIMENZIJE / RAZINE KOGNITIVNOG PROCESA					
DIMENZIJE ZNANJA	Pamćenje	Razumijevanje	Primjena	Analiza	Vrednovanje	Stvaranje
Činjenično znanje	Identify categories of public goods and public expenditures.			Analyse the most important principles of budgetary law.		
Konceptualno znanje		Understand and explain the trends in the development of fiscal policies.	Demonstrate the objectives and application of fiscal instruments in different macroeconomic situations.	Compare principles of Croatian and European budget.	Assess relevance of public debt indicators.	
Proceduralno znanje			Outline the budget process in a selected EU member state.			
Metakognitivno znanje						

3. Naziv nastavne teme/jedinice: Tax procedure						**Broj sati: 5**
	DIMENZIJE / RAZINE KOGNITIVNOG PROCESA					
DIMENZIJE ZNANJA	Pamćenje	Razumijevanje	Primjena	Analiza	Vrednovanje	Stvaranje

Činjenično znanje	Define basic tax documents.	Describe subjects in the tax procedure.	Prepare arguments in the tax audit.			
Konceptualno znanje			Explain the position of a taxpayer in a specific situation during a tax audit.			
Proceduralno znanje		Explain stages of tax procedure.	Demonstrate phases of the tax procedure.	Analyze the stages of the tax procedure in different member states.		
Metakognitivno znanje						