

# LOKALNE JAVNE FINANCE

## UČNI NAČRT PREDMETA/COURSE SYLLABUS

<b>Predmet:</b>	Lokalne javne finance
<b>Course title:</b>	Local Public Finance
<b>Članica nosilka/UL</b>	UL FU
<b>Member:</b>	

Študijski programi in stopnja	Študijska smer	Letnik	Semestri	Izbirnost
Management v upravi, druga stopnja, magistrski	Management v lokalni samoupravi (smer)	2. letnik	Celoletni	izbirni

<b>Univerzitetna koda predmeta/University course code:</b>	0069372
<b>Koda učne enote na članici/UL Member course code:</b>	591

Predavanja /Lectures	Seminar /Seminar	Vaje /Tutorials	Klinične vaje /Clinical tutorials	Druge oblike študija /Other forms of study	Samostojno delo /Individual student work	ECTS
21	11			118	60	7

**Nosilec predmeta/Lecturer:** Tatjana Stanimirović

**Vrsta predmeta/Course type:** Strokovno izbirni/Professional elective

<b>Jeziki/Languages:</b>	Predavanja/Lectures:	Angleščina, Slovenščina
	Vaje/Tutorial:	Angleščina, Slovenščina

<b>Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:</b>	<b>Prerequisites:</b>
Ni.	No prerequisites.

### Vsebina:

1. Povezanost funkcij javnih financ in lokalnih javnih financ
2. Priporočila EU o lokalnih javnih financah
3. Mednarodna primerjava lokalnih javnih financ (po strukturi prihodkov in izdatkov)
4. Trendi strukture lokalnih javnih financ v svetu
5. Prednosti in slabosti centralizacije/decentralizacije javnih financ
6. Optimalna velikost lokalne skupnosti
7. Optimalna ponudba lokalnih javnih storitev
8. Proračun lokalnih skupnosti
9. Upravljanje z lokalnimi javnimi izdatki
10. Planiranje novih lokalnih projektov
11. Merjenje učinkovitosti in uspešnosti porabe
12. EU in lokalne javne finance

### Content (Syllabus outline):

1. Relationship between state and local finance
2. EU recommendations for local financing
3. International comparison of local public finance
4. Trends in local public finance structure
5. Pro and cons of centralization/decentralization
6. Optimal size of local government
7. Optimal supply of local public goods
8. Local budget
9. Management of local expenditure
10. Planning of local project
11. Performance measurement
12. EU and local public finance

## Temeljna literatura in viri/Readings:

- Kitchen H., McMillan M., Shah A. (2019) Local Public Finance and Economics: Theory and the Practice—Introduction and Overview. In: Local Public Finance and Economics. Palgrave Macmillan, Cham
- Šević Ž., ed. (2008) Local Public Finance in central and Eastern Europe. Edward Elgar Publishing.
- Geisser, R., Hammerschmid, G. In Raffer, C. (2021). Local Public Finance. Springer.
- Eurostat: URL:<http://epp.eurostat.ec.eu.int>
- OECD: URL: [oecd.org](http://oecd.org)
- EU: URL: [http://europa.eu.int/economy\\_finance](http://europa.eu.int/economy_finance)
- 4. Dexia: Local finance in the EU; URL: [dexia-creditlocal.fr](http://dexia-creditlocal.fr)

### Cilji in kompetence:

#### Cilji:

- Poglobljena obravnava vloge lokalnih javnih financ v povezavi z delovanjem države.
- Spoznavanje lokalnih javnih funkcij in nalog.
- Razumevanje prednosti in slabosti (de)centralizacije lokalnih javnih financ.
- Poznavanje ugotavljanja optimalne velikosti letih.

Študenti bodo v okviru predmeta pridobili naslednje splošne kompetence in predmetno specifične kompetence:

- sposobnost razumevanja kompleksnejših vprašanj, problemov in vsebin s področja lokalnih javnih financ,
- sposobnost kreativnega razmišljanja in apliciranja novih spoznanj,
- avtonomno reševanje zahtevnejših strokovnih in znanstvenih problemov,
- sposobnost analize, sinteze in evalvacije,
- sposobnost menedžiranja in upravljanja z lokalnimi financami.

### Objectives and competences:

#### Objectives:

- A more detailed consideration of local public finance and their relationship with state budget.
- Acquaintance with local functions and roles.
- Understanding pro and cons of (de)centralization of public finance.
- Determination of optimal size of local public finance.

Students will employ general and specific competences:

- be able to understand complex questions, problems and the content of local public finance
- develop creative thinking and application of new knowledge
- autonomously solve the professional problems and scientific ones,
- be able to analyse, synthesize and evaluate,
- be able to manage local finance.

### Predvideni študijski rezultati:

#### Znanje in razumevanje:

Študent zna uporabiti pridobljeno znanje in razumevanje na profesionalen način v svojem delu ali poklicu in je zmožen reševati probleme s področja lokalnega javnega financiranja in rešitve argumentirati. Sposoben je zbrati potrebne podatke in ob tehtanju različnih vrednot poiskati ustrezne rešitve. Sposoben je komunicirati na svojem področju tako s strokovnjaki s tega področja kot tudi z laiki.

### Intended learning outcomes:

#### Knowledge and understanding:

Students are able to apply the knowledge and understanding gained in a professional manner in their work or profession, solve problems pertaining to the field of administrative and legal work in the field of local public finance and substantiate these solutions. They are able to collect the necessary data and find adequate solutions by pondering different values. They are able to communicate in their respective fields with both experts from this field and laymen.

<b>Metode poučevanja in učenja:</b>	<b>Learning and teaching methods:</b>
Predavanja, seminar. V okviru seminarja se študentje spoznajo s pripravo seminarske naloge, uporabljeni so študiji primera, analize stanja, predstavitve.	Lectures, seminar. During seminar work students will learned how to prepare seminar work, learn through case studies, analysis of data and presentations.

<b>Načini ocenjevanja:</b>	<b>Delež/Weight</b>	<b>Assessment:</b>
Seminarska naloga	50,00 %	Seminar paper
Pisni izpit	50,00 %	Written exam

**Reference nosilca/Lecturer's references:**

- STANIMIROVIĆ, Tatjana, VAŠIČEK, Vesna. The role and application of accounting and budgeting information in government financial management process - a qualitative study in Slovenia. *Public money & management*. 2021, vol. 41, no. 2, str. 99-106;
- NIKOLIĆ, Bruno, STANIMIROVIĆ, Tatjana. Provision of services of public interest. V: STARE, Janez (ur.), PEČARIČ, Mirko (ur.). *The science of public administration*. Ljubljana: Faculty of Public Administration, 2021. Str. 427-445. Academic book collection *Upravna misel*. ISBN 978-961-262-125-4.
- STANIMIROVIĆ, Tatjana, DRAŽIĆ LUTILSKY, Ivana, VAŠIČEK, Davor. Implementation of cost accounting as the economic pillar of management accounting systems in public hospitals - the case of Slovenia and Croatia : *Elektronski vir. Ekonomska istraživanja*. 2019, vol. 32, no. 1, str. 3754-3772;
- STANIMIROVIĆ, Tatjana. Public sector accounting, auditing and control in Slovenia. V: VAŠIČEK, Vesna (ur.), ROJE, Gorana (ur.). *Public sector accounting, auditing and control in South Eastern Europe*. Cham: Palgrave Macmillan, cop. 2019. Str. 123-153. *Public sector financial management*. ISBN 978-3-030-03352-1. [COBISS.SI-ID 5295534];
- POLJAŠEVIĆ, Jelena, VAŠIČEK, Vesna, STANIMIROVIĆ, Tatjana. Comparative review of dual reporting in public sector in three south-east European countries : *Elektronski vir. Journal of public budgeting, accounting & financial management*. [Spletna izd.]. 2019, vol. 31, iss. 3, str. 325-344.