

# ZELENI PRORAČUN IN TRAJNOSTNI RAZVOJ

## UČNI NAČRT PREDMETA/COURSE SYLLABUS

<b>Predmet:</b>	Zeleni proračun in trajnostni razvoj
<b>Course title:</b>	Green budgeting and sustainable development
<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 (od študijskega leta 2024/2025 dalje)	Ni členitve (študijski program)	2. letnik	1. semester	izbirni

<b>Univerzitetna koda predmeta/University course code:</b>	0643378
<b>Koda učne enote na članici/UL Member course code:</b>	2219

Predavanja /Lectures	Seminar /Seminar	Vaje /Tutorials	Klinične vaje /Clinical tutorials	Druge oblike študija /Other forms of study	Samostojno delo /Individual student work	ECTS
25	9			56	90	6

**Nosilec predmeta/Lecturer:** Maja Klun, Žiga Kotnik

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

**Jeziki/Languages:**

Predavanja/Lectures:	Angleščina, Slovenščina
Vaje/Tutorial:	

**Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:**

Splošni pogoji za vpis v program.	Prerequisites: General conditions for enrolment in the program
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Vsebina:	Content (Syllabus outline):
<ol style="list-style-type: none"><li>Teorija, koncept ter stebri trajnosti (okoljski, socialni in ekonomski) in trajnostnega razvoja.</li><li>Cilji trajnostnega razvoja Združenih narodov (SDG) in vključevanje slednjih v zasebne in javne sektorje kot globalna strategija.</li><li>Vključevanje ciljev trajnosti v proračunski proces.</li><li>Zeleni proračun (opredelitev, strateški okvir, proces sprejemanja in nadzor).</li><li>Smernice in priporočila zelenega proračuna.</li><li>Uporaba informacij iz zelenega proračuna.</li><li>Ključni izzivi priprave in implementacije zelenega proračuna.</li><li>Zelena javna naročila.</li><li>Orodja zelene davčne politike.</li><li>Okoljska ekonomika in makroekonomske modeliranje.</li></ol>	<ol style="list-style-type: none"><li>Theoretical background for sustainability (environmental, social and economic goals)</li><li>UN Sustainable development goals (SDGs) and their implementation into public and private sector and into strategies</li><li>Public budget and SDGs</li><li>Green budgeting (definition, strategic framework, adoption process and control).</li><li>Guidance and principles of green budgeting.</li><li>Information gathering and usefulness of green budget</li><li>Challenges for implementation of green budgets</li><li>Green public procurement</li><li>Green tax policy tools.</li><li>Environmental economics and macroeconomic modelling.</li></ol>

11. Inovacijske politike za trajnostni razvoj. 12. Razvojna teorija in okoljska trajnost.	11. Innovation policies for sustainable development 12. Development theory and environmental sustainability
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**Temeljna literatura in viri/Readings:**

<ul style="list-style-type: none"> <li>Blazey, A. in Lelong, M. (2022). Green budgeting: A way forward, OECD Journal on Budgeting, vol. 22/2, <a href="https://doi.org/10.1787/dc7ac5a7-en">https://doi.org/10.1787/dc7ac5a7-en</a>. 19 str.</li> <li>Battersby, B., Blazey, A., Bova, E., Lelong, M., Pojar, S., Rentería, C. in Tim, T. (2021). Green Budgeting: Towards Common Principles. Publications Office of the European Union. 42 str.</li> <li>OECD (2021). Green Budgeting in OECD Countries, OECD Publishing, Paris, <a href="https://doi.org/10.1787/acf5d047-en">https://doi.org/10.1787/acf5d047-en</a>. 45 str.</li> <li>OECD (2020). Green budgeting and tax policy tools to support a green recovery. <a href="https://read.oecd-ilibrary.org/view/?ref=137_137215-2knww1hckd&amp;title=Green-budgeting-and-tax-policy-tools-to-support-a-green-recovery&amp;_ga=2.68255574.637414361.1631522053-91886161.1616519847">https://read.oecd-ilibrary.org/view/?ref=137_137215-2knww1hckd&amp;title=Green-budgeting-and-tax-policy-tools-to-support-a-green-recovery&amp;_ga=2.68255574.637414361.1631522053-91886161.1616519847</a>. 21. str.</li> <li>Sachs, J., Kröll, C., Lafortune, G., Fuller, G. in Woelm, F. (2022). Sustainable development report 2022. Cambridge University Press. 495 str.</li> </ul>
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**Cilji in kompetence:**

<p><b>Cilji:</b> Študent:</p> <ul style="list-style-type: none"> <li>razume koncept, stebre in teorijo trajnosti in trajnostnega razvoja,</li> <li>spozna zeleni proračun, smernice in priporočila ter na primerih analizira in ovrednoti obstoječe (tradicionalne) proračune,</li> <li>utemelji uporabo informacij iz zelenega proračuna,</li> <li>analizira in zna uporabiti orodja zelene davčne politike,</li> <li>ovrednoti okoljske podatke iz proračuna in se usposobi za napredno makroekonomsko modeliranje.</li> </ul> <p><b>Predmetno specifične kompetence:</b></p> <ul style="list-style-type: none"> <li>zmožnost orientacije med različnimi stebri trajnosti in trajnostnim razvojem,</li> <li>sposobnost analize in razčlenitve proračunskih sistemov z vidika načrtovanja zelenega proračuna,</li> <li>prenos pridobljenih znanj s področja trajnosti v proračunske sisteme,</li> <li>sposobnost izbire med orodji zelene davčne politike,</li> <li>usposobljenost za izbiro in uporabo ustreznega makroekonomskega orodja na področju zelenega proračuna.</li> </ul>	<p><b>Objectives and competences:</b> <b>Objectives:</b> Student:</p> <ul style="list-style-type: none"> <li>Understands the concept, pillars and theory of sustainability and sustainable development</li> <li>Learns about the green budget, guidelines and recommendations, and analyses and evaluates existing (traditional) budgets using examples</li> <li>Justifies the use of information from the green budget</li> <li>Analyses and knows how to use the tools of green tax policy</li> <li>Evaluates environmental data from the budget and trains in advanced macroeconomic modelling</li> </ul> <p><b>Subject-specific competences:</b></p> <ul style="list-style-type: none"> <li>Ability to navigate between the various pillars of sustainability and sustainable development</li> <li>Ability to analyse and parse budget systems from the point of view of green budget planning</li> <li>Transfer acquired knowledge in the field of sustainability to budget systems</li> <li>Ability to choose among the tools of green tax policy</li> <li>Ability to select and use appropriate macroeconomic tools in the field of green budgeting</li> </ul>
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**Predvideni študijski rezultati:**

<p>Študent:</p> <ul style="list-style-type: none"> <li>pozna različne stebre, koncept in teorijo trajnosti ter trajnostnega razvoja,</li> <li>pripravi ustrezen nabor posodobitev za pripravo zelenega proračuna,</li> <li>uporaba orodij zelene davčne politike,</li> <li>pripravi okoljske podatke iz proračuna in izvede napredne makroekonomske analize.</li> </ul>	<p><b>Intended learning outcomes:</b> Student:</p> <ul style="list-style-type: none"> <li>Knows the various pillars, concept and theory of sustainability and sustainable development</li> <li>Prepares an appropriate set of updates for the preparation of a green budget</li> <li>Uses the tools of green tax policy</li> <li>Prepares environmental data from the budget and perform advanced macroeconomic analyses</li> </ul>
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<b>Metode poučevanja in učenja:</b>	<b>Learning and teaching methods:</b>
<ul style="list-style-type: none"> <li>• predavanja,</li> <li>• seminarsko delo,</li> <li>• študija primera,</li> <li>• e-učenje.</li> </ul>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Coursework</li> <li>• Case study</li> <li>• E-learning</li> </ul>

<b>Načini ocenjevanja:</b>	<b>Delež/Weight</b>	<b>Assessment:</b>
• seminarsko delo	40,00 %	• Seminar work
• pisni ali ustni izpit	60,00 %	• Written or oral exam

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

- KOTNIK, Žiga, KLUN, Maja, ŠKULJ, Damjan. Performance budgeting model in the environmental perspective : tackling waste pollution. *Administracije și management public*. 2017, 29, str. 141-150, tabele. ISSN 1583-9583. [http://www.ramp.ase.ro/en/\\_data/files/articole/2017/29-09.pdf](http://www.ramp.ase.ro/en/_data/files/articole/2017/29-09.pdf). [COBISS.SI-ID 5141422]
- KOTNIK, Žiga, KLUN, Maja, GRDINIĆ, Maja. Performance budgeting in the field of environment with an emphasis on eco taxes : the case of Slovenia and Croatia = Planiranje proračuna na temelju mjerenja ostvarenih rezultata u području okoliša s psebnim naglaskom na ekološko poreze : slučaj Slovenije i Hrvatske. V: MAŠEK TONKOVIĆ, Anka (ur.), CRNKOVIĆ, Boris (ur.). 7. međunarodni znanstveni simpozij gospodarstvo istočne Hrvatske - vizija i razvoj, u Osijeku, 24.-26. svibnja 2018 = 7th International Scientific Symposium Economy of Eastern Croatia - Vision and Growth, Osijek 24th-26th May 2018. Osijek: Sveučilište J. J. Strossmayera [etc.], 2018. [https://bib.irb.hr/datoteka/941380.GIH\\_2018.pdf](https://bib.irb.hr/datoteka/941380.GIH_2018.pdf). [COBISS.SI-ID 5206702]
- KLUN, Maja, BENČINA, Jože. Predictors, determinant groups, and participatory budgeting. *Slovenská politologická revue*. 2021, vol. 21, no. 2, str. 186-208, ilustr. ISSN 1335-9096. <http://sjps.fsvucm.sk/index.php/sjps/article/view/247/108>, DOI: 10.34135/sjps.210204. [COBISS.SI-ID 92615171]
- STANIMIROVIĆ, Tatjana, KLUN, Maja. Gender budgeting in Slovenia - approaches, achievements, and complexities. *Public money & management*. 2021, vol. 41, iss. 7, str. 548-553, tabele. ISSN 0954-0962. <https://www.tandfonline.com/doi/pdf/10.1080/09540962.2021.1936937?needAccess=true>, DOI: 10.1080/09540962.2021.1936937. [COBISS.SI-ID 78690819]
- KLUN, Maja, BENČINA, Jože, UMEK, Lan. Online budget transparency index and its determinants in Slovenian municipalities. *Pénzügyi szemle*. vol. 64, iss. 3, str. 393-413, tabele. ISSN 0031-496X. [https://www.penzugyiszemle.hu/pfq/upload/pdf/penzugyi\\_szemle\\_angol/volume\\_64\\_2019\\_3/A\\_Klun-Maya\\_2019\\_3.pdf](https://www.penzugyiszemle.hu/pfq/upload/pdf/penzugyi_szemle_angol/volume_64_2019_3/A_Klun-Maya_2019_3.pdf), DOI: 10.35551/PFQ\_2019\_3\_5. [COBISS.SI-ID 5343406]