

	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet	Davčna politika
Course title	Taxation Policy

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Upravljanje in poslovanje 1	Upravljanje in poslovanje	2./3.	4./5
Business and Management 1	Business and Management	2 nd /3 rd	4 th /5 th

Vrsta predmeta/Course type izbirni/elective

Univerzitetna koda predmeta/University course code

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
30		30			90	6

Nosilec predmeta/Lecturer: izr. prof. dr. Franci Avsec

Jeziki/ Predavanja/Lectures: slovenski/Slovenian
Languages: Vaje/Tutorial: slovenski/Slovenian

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

<ul style="list-style-type: none"> • Pogoj za vključitev v delo je vpis v 2. ali 3. letnik študija. • Študent mora pred izpitom opraviti in predstaviti seminarsko nalogo, opraviti nastop in oddati portfolio. 	<ul style="list-style-type: none"> • The prerequisite for participation is enrolment in the second or third year of study. • Students should prepare and present their seminar papers before the examination and submit a portfolio.
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Vsebina:

Content (Syllabus outline):

<ul style="list-style-type: none"> • <i>Javne finance in davčna politika.</i> • <i>Cilji davčne politike.</i> Finančni cilji. Ekonomski cilji. Socialni cilji. Primeren davčni sistem. • <i>Javne dajatve.</i> Značilnosti prispevkov za socialno varnost. Davki in takse. Načelo javne koristi. Načelo davčne sposobnosti. • <i>Davčna tehnika.</i> Davčni zavezanec in davčni plačnik. Davčni predmet in davčna osnova. Davčne oprostitve in olajšave. Normativna in efektivna davčna stopnja. Proporcionalna in progresivna obdavčitev. • <i>Klasifikacija davkov.</i> Osebni in stvarni davki. Neposredni in posredni davki. • <i>Pobiranje davkov.</i> Davčna služba in 	<ul style="list-style-type: none"> • <i>Public finance and tax policy.</i> • <i>Goals of tax policy.</i> Financial goals. Economic goals. Social goals. The appropriate fiscal system. • <i>Public levies.</i> Social security contributions. Taxes and fees. The principle of public benefit. The principle of fiscal capacity. • <i>Forms of taxation.</i> A taxpayer and the tax payer. Tax objet and tax base. Tax exemptions and reliefs. The normative and the effective tax rate. Proportional and progressive taxation. • <i>Classification of taxes.</i> Personal and real taxes. Direct and indirect taxes. • <i>Collection of taxes.</i> Tax administration
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<p>davčni postopek.</p> <ul style="list-style-type: none"> • <i>Temeljni davki v Republiki Sloveniji.</i> Davek na dohodek. Obdavčitev prometa v Evropski uniji. 	<p>and tax procedure.</p> <ul style="list-style-type: none"> • <i>The main taxes in the Republic of Slovenia.</i> Income tax. Taxation of sales in the European Union.
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Temeljna literatura in viri/Readings:

Temeljna literatura in viri / Basic literature

Čok, M. (2018). Javne finance v Sloveniji. Ljubljana : Ekonomska fakulteta.
 Klun, M. in Jovanović, T. (2018). Davčni sistem. Ljubljana : Fakulteta za upravo.
 Pernek, F. in sod. (2009). Davčno pravo in javne finance. Novo mesto: Fakulteta za poslovne in upravne vede.

Priporočljiva literatura/Recommended literature

Pistone, P. (2019). Fundamentals of taxation : an introduction to tax policy, tax law and tax administration. Amsterdam: IBFD.

Cilji in kompetence:

Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc:

- poznavanje in razumevanje procesov v poslovnem okolju organizacije in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihovih posledic;
- fleksibilna uporaba znanja v praksi;
- poznavanje in razumevanje utemeljitve in zgodovine temeljnih disciplin s področja poslovnih in upravnih ved, in sicer s področja ekonomije, podjetništva, poslovne informatike, ravnanja z ljudmi, kvantitativnih metod, prava in poslovedenja;
- sposobnost za reševanje konkretnih delovnih problemov na področju upravljanja in poslovanja z uporabo znanstvenih metod in postopkov;
- koherentno obvladanje temeljnega znanja, pridobljenega pri obveznih predmetih ter sposobnost povezovanja znanja z različnih področij in njegova aplikativnost pri implementaciji v prakso;
- sposobnost pridobivanja, selekcije in evalvacije novih informacij in zmožnost ustrezne interpretacije v kontekstu na področju ekonomije, podjetništva, poslovne informatike, človeških virov, kvantitativnih metod, prava in poslovedenja.

Objectives and competences:

The learning unit mainly contributes to the development of the following general and specific competences:

- knowledge and understanding of the processes in the organization's business environment and its capacity for analysis, synthesis and forecasting solutions and their consequences;
- flexible use of knowledge in practice;
- knowledge and understanding of the rationale and history of the core disciplines in the field of business and administrative sciences, especially in the fields of economics, entrepreneurship, business information technology, dealings with people, quantitative methods, law and management;
- the ability to solve practical problems of working in the field of business and management using scientific methods and procedures;
- a consistent mastery of fundamental knowledge gained in compulsory subjects and the ability to integrate knowledge from different fields and its applicability for implementation in practice;
- the ability to access, select and evaluate new information and the ability for a relevant interpretation in the context of economics, entrepreneurship, business informatics, human resources, quantitative methods, law and

	management.
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Predvideni študijski rezultati:

Intended learning outcomes:

<p>Znanje in razumevanje:</p> <p><i>Student/Študentka:</i></p> <ul style="list-style-type: none"> • pozna in razume povezanost javnih financ in davčne politike; • pozna in razume temeljne cilje obdavčitve gospodarskih osebkov in prebivalstva; • razlikuje med davki, prispevki in taksami; • pozna značilnosti primernega davčnega sistema; • pozna in razume davčno tehniko ter s pridobljenim znanjem ugotavlja davčno osnovo in davčno obveznost; • demonstrira uporabnost različnih davčnih konceptov in teorij; • pozna značilnosti normativne ureditve temeljnih davkov v Sloveniji/EU; • pozna pristojnosti davčne službe in procesna dejanja pri pobiranju davščin; • pozna in razume umeščenost svojega strokovnega področja v širše družbene, kulturne in vrednostne kontekste ter z njihovo refleksijo oblikuje intelektualno aktiven in etičen odnos do okolja. 	<p>Knowledge and understanding:</p> <p><i>Students:</i></p> <ul style="list-style-type: none"> • know and understand the link between public finances and fiscal policy; • know and understand the basic objectives of economic taxation of individuals and populations; • distinguish between taxes, contributions and fees; • know the characteristics of an adequate tax system; • know and understand the tax technique, and are able to calculate the tax base and tax liability, using the acquired knowledge; • demonstrate the usefulness of different tax concepts and theories; • know the main features of the regulatory framework for taxes in Slovenia / EU; • know responsibilities of the tax service and procedural steps in the collection of taxes; • know and understand how the area of expertise fits into the broader social, cultural and value contexts and develop intellectually active and ethical relationship to the environment by reflecting those contexts.
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Metode poučevanja in učenja:

Learning and teaching methods:

<ul style="list-style-type: none"> • <i>predavanja</i> z aktivno udeležbo študentov (razlaga, diskusija, reševanje problemov); • <i>seminarske vaje</i> v povezavi s prakso (projektno delo, timsko delo, metode kritičnega mišljenja); • individualne in skupinske <i>konzultacije</i> (diskusija, dodatna razlaga, obravnava specifičnih vprašanj); • <i>oblikovanje portfolija in samostojen študij</i> (motiviranje, usmerjanje, refleksija, samoocenjevanje). 	<ul style="list-style-type: none"> • <i>lectures</i> with active participation of students (explanation, discussion, problem solving); • <i>tutorial</i> in connection with practice (project work, teamwork, critical thinking methods); • individual and group <i>consultation</i> (discussion, further explanation, addressing specific issues); • <i>designing a portfolio and the individual process of study</i> (motivation, guidance, reflection, self-evaluation).
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Načini ocenjevanja:

Delež (v %)

Weight (in %)

Assessment:

<p>Način (pisni izpit, ustno spraševanje, naloge, projekt):</p> <ul style="list-style-type: none"> • pisni (ustni) izpit • seminarska naloga s predstavitvijo in zagovorom 	<p>60</p> <p>40</p>	<p>Types (written examination, oral examination, coursework, project):</p> <ul style="list-style-type: none"> • written (oral) examination • seminar paper with presentation and defence
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