



Table 2

Course description

COURSE DESCRIPTION		
Course instructor	Sabina Hodžić, Ph.D., Assistant Professor	
Name of the course	Comparative Fiscal Systems	
Study programme	Tourism Marketing	
Status of the course	Elective	
Year of study	I.	
ECTS credits and manner of instruction	ECTS credits	3
	Number of class hours (L+E+S)	(15+0+15)
<b>1. Course objectives</b>		
The main aim of this course is to introduce students to fiscal systems, public revenues and expenditures, and basic of fiscal policy in the European Union and beyond. Acquisition of necessary knowledge and skills for analyzing of the effect of fiscal policy and public expenditure on economy, European Union market and prices, development of consciousness and feeling for activity of the public sector and cause-effect units among individual elements.		
<b>2. Course enrolment requirements</b>		
Finished undergraduate study program.		
<b>3. Expected learning outcomes</b>		
After successfully mastering the program of the course, the students will be able to:		
1. understand and follow the basic elements of European Union fiscal system and beyond		
2. analyze and describe the impact of fiscal elements and policy on economy		
3. understand individual elements of taxation and fiscal policy in the European Union and trends.		
<b>4. Course content</b>		
Different fiscal systems and fiscal policy, Objectives and principles of modern fiscal systems, Welfare state, Harmonization of fiscal systems and policy, The role of government in fiscal policy, Environmental taxes, Inflation and taxation, Specific characteristics of tax systems of developed countries (Germany, Slovak Republic, United Kingdom, Ireland, Switzerland, Denmark, the Netherlands, Italy and United States of America) and comparison with the Republic of Croatia.		
<b>5. Manner of instruction</b>	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> exercises <input type="checkbox"/> distance learning <input type="checkbox"/> fieldwork	<input type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input type="checkbox"/> mentorship <input type="checkbox"/> other
<b>6. Comments</b>		
<b>7. Student responsibilities</b>		
Class attendance (75%), essay, seminar, mid-terms, final exam		
<b>8. Monitoring of student work<sup>1</sup></b>		

<sup>1</sup> IMPORTANT: Enter the appropriate proportion of ECTS credits for each activity so that the total number of credits equals the ECTS value of the course. Use empty fields for additional activities.



Class attendance	1,2	Class participation		Seminar paper	0,2	Experimental work	
Written exam	0,5	Oral exam		Essay	0,2	Research	
Project		Continuous assessment	0,9	Report		Practical work	
Portfolio							

*9. Assessment of learning outcomes in class and at the final exam (procedure and examples)*

Assessment and evaluation of students in classes and at the final exam is conducted under the Rulebook on evaluation of students at the Faculty of tourism and hospitality management. For each course it is made a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.

*10. Mandatory literature (at the time of submission of study programme proposal)*

1. Roller, D., Fiskalni sustavi i oporezivanje poduzeća, RRIF, Zagreb, 2009. (osnovni dio – odabrana poglavlja)
2. Roller, D., Fiskalni sustavi i oporezivanje poduzeća, RRIF, Zagreb, 2013. (posebni dio – odabrana poglavlja)

*11. Optional/additional literature (at the time of submission of the study programme proposal)*

1. Blažić, H., Usporedni porezni sustavi – oporezivanje dohotka i dobiti, Ekonomski fakultet Sveučilišta u Rijeci, 2006.
2. Bajo, A., Primorac, M., Andabaka Badurina, A., Osnove upravljanja javnim dugom, Institut za javne financije, 2010.

*12. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences*

The quality of the programme, teaching process, teaching skills and level of acquired course matter will be evaluated in writing, by means of extensive questionnaires and by employing other methods that are in accordance with the accepted standards and with the Book of regulations on the quality of the University of Rijeka, as well as the Book of regulations on the quality of the Faculty of tourism and hospitality management.