Faculty of International Economics and Administration Department of International Economics and Politics

Professional Area: Economics

Major: Political and Media Marketing

Educational-and-qualification Degree: Bachelor

COURSE DESCRIPTION

1. Course unit title: Public Finances

2. Course unit code: FIN 1035

3. Type of course unit: compulsory

4. Level of course unit: Bachelor

- 5. Year of study: second
- 6. Semester: fourth
- 7. Number of ECTS credits allocated: 6
- 8. Name of lecturer(s): Assoc. Prof. Viktoria Blagoeva Ivanova
- 9. Learning outcomes of the course unit: The course aims at providing knowledge and skills for analysis and assessment of the budget and taxation policy of the state, measurement of the gains and expenditures involved in public projects when providing public wellbeing.
- 10. Mode of delivery: face-to-face
- 11. Prerequisites and co-requisites: Knowledge in the area of sociology, public sector economics, mathematics.
- 12. Course contents: The course provides knowledge of the nature and role of public finance and familiarizes students with the specifics and mechanisms of the functioning of the public sector, with the issues of the financial backing of its activities, which is related to defining public finance and the source for their coverage. Models of various types of taxes are discussed and the current taxation practice in Bulgaria is analyzed. Problems of the deficit financing of the state expenditure are analyzed.
- 13. Recommended or required reading:

Адамов, В. и др., Финанси, изд. "Абагар", В. Търново, 2009 г.

Вачков, Ст. и др., Въведение във финансите, В., 2009.

Коцев, Ц. и др. Публични финанси, изд. "Стено", Варна, 2008 г.

Стоенчева, Ц., Публични финанси, Университетско издателство "Стопанство", София $2007~\Gamma$.

Стоянов, В., Основи на финансите, том първи, Галик, София, 2000 г.

Стоянов, В., Финанси, Галик, София, 2000 г.

Закон за ДДС.

Закон за корпоративното подоходно облагане.

Закон за данъците върху доходите на физическите лица.

- 14. Planned learning activities and teaching methods: lectures, team work, case studies, tests.
- 15. Assessment methods: course assignment, test with open- and close-ended questions.

The assessment of the acquired knowledge and competences takes the form of a mid-term and final test, active participation in the seminars, and submission of a course assignment.

The importance of the separate components:

Mid-term test 25%, final test 30%, active participation in the seminars 20%, course assignment 25%. The course assignment is compulsory. The mark is written both according to the Bulgarian standard and the European Credit Transfer System.

The exam takes the form of a written test with 13 closed questions, 13 open ended questions and 4 tasks. Closed questions -2 points, open-ended questions -2 points, tasks -3 points. The maximum number of points -64. The end mark varies according to the points collected:

0-24 p. – Failed (2)

45-54 p. – Very good (5)

25-34 p. – Satisfactory (3)

55-64p.—Excellent(6)

35-44 p. – Good (4)

16. Language of instruction: Bulgarian

17. Work placement(s): none