

STRUCTURE OF THE DOCTORAL STUDY SUBJECT

Subject	Area (direction) of science, code	Faculty	Department
Finance Law	Law (S 001)	Law	Public Law
Study method	Number of credits	Study method	Number of credits
lectures	-	consultations	2
individual work	4	seminars	-
Subject annotation			
<p>The subject of finance law is intended to scientifically investigate and reveal the connection of financial law with interdisciplinary financial institutes; to analyze the contents of various financial law institutes and their mutual interaction and correlation issues.</p> <p>Topics analyzed: problematic aspects of the subject and object of financial law, public finances and their influence on financial law; Stability and Growth Pact; the problem of cross-border tax competition; the multifaceted nature of financial market supervision; principles applied in the practice of the Court of Justice of the European Union in the field of value added tax; personal income taxation systems; problems of collective investment entities; the issue of corporate tax harmonization in the European Union; the role of credit institutions in the fight against financial crimes; legal regulation of financial accounting and auditing and its problems, relationship with tax law.</p> <p>After graduating from the subject, the doctoral student will be able to independently analyze the relevant issues of financial law that are relevant both in a scientific and practical sense, will be able to explain their content and evaluate them with arguments; to scientifically examine specific financial law institutes; will be able to understand and analyze the points of contact between financial law and other branches of law related to financial regulation, their correlation, to comprehensively reflect the legal relationships that arise in the field of financial law.</p>			
Main literature			
<ol style="list-style-type: none"> 1. Bronius Sudavičius, Martynas Endrijaitis. Viešųjų finansų teisė: vadovėlis. Vilniaus universiteto leidykla, 2020. 2. Endrijaitis, M. Finansinės apskaitos ir audito teisinis reguliavimas kaip viešųjų finansų teisės institutas // Teisė. Mokslo darbai, t. 108, p. 84-103, 2018. 3. Endrijaitis, M. Plonos kapitalizacijos taisyklė: teorinio vertinimo ir mokestinių ginčų praktikos sankirta // Teisė. Mokslo darbai, t. 104, p. 106-127, 2017. 4. Endrijaitis, M. Finansinės apskaitos ir pelno mokesčio teisinio reguliavimo skirtumai = Differences of legal regulation in financial accounting and corporate income tax // Teisė. Vilnius : Vilniaus universiteto leidykla. ISSN 1392-1274. eISSN 2424-6050. 2022, t. 125, p. 86-99. DOI: 10.15388/Teise.2022.125.5. 5. Finansy publiczny Polski i Litwy. Białystok, 2017 			

6. Sudavičius, B., Endrijaitis, M. Viešųjų finansų teisė. V., 2020.

Names, surnames of advising lecturers	Science degree	Major works in the area (direction) of science published over the last 5 years
Martynas Endrijaitis	Dr.	<ol style="list-style-type: none"> <li data-bbox="692 405 1442 656">1. Endrijaitis, Martynas. Finansinės apskaitos ir pelno mokesčio teisinio reguliavimo skirtumai = Differences of legal regulation in financial accounting and corporate income tax // Teisė. Vilnius : Vilniaus universiteto leidykla. ISSN 1392-1274. eISSN 2424-6050. 2022, t. 125, p. 86-99. DOI: 10.15388/Teise.2022.125.5. <li data-bbox="692 667 1442 1099">2. Endrijaitis, Martynas. Europos Komisijos pasiūlymas dėl Tarybos direktyvos dėl bendros konsoliduotosios pelno mokesčio bazės kaip finansinės apskaitos standartų taikymo apmokestinant juridinius asmenis pelno mokesčiu pavyzdys = The European Commission proposal for a Council Directive on a common corporate tax base (CCCTB) as an example of applying financial accounting standards in taxation on the corporate income tax // Teisė. Vilnius : Vilniaus universiteto leidykla. ISSN 1392-1274. eISSN 2424-6050. 2021, t. 119, p. 52-65. DOI: 10.15388/Teise.2021.119.3. <li data-bbox="692 1111 1442 1397">3. Endrijaitis, Martynas. Problematic aspects of the connection between financial accounting standards and legal entities' taxation on corporate income // Analyses and studies = Analizy i studia. Warszawa : Centrum Analiz i Studiów Podatkowych SGH. ISSN 2451-0203. eISSN 2451-0475. 2020, no. 2(10), p. 45-52. [ERIH Plus; CEEOL – Central and Eastern European Online Library] <li data-bbox="692 1408 1442 1585">4. Endrijaitis, Martynas. The connection between legal regulation of financial accounting and taxation on corporate income tax // Torun business review. Torun : Wyższa Szkoła Bankowa w Toruniu. ISSN 1643-8175. eISSN 2451-0955. 2019, vol. 18, no. 1, p. 1-11. <li data-bbox="692 1597 1442 1888">5. Endrijaitis, Martynas. Finansinės apskaitos ir audito teisinis reguliavimas kaip viešųjų finansų teisės institutas = Legal regulation of financial accounting and audit as legal institute of public finance law // Teisė. Vilnius : Vilniaus universiteto leidykla. ISSN 1392-1274. eISSN 2424-6050. 2018, t. 108, p. 84-103. DOI: 10.15388/Teise.2018.0.11980. [TOC Premier; Criminal Justice Abstracts with Full Text]

Bronius Sudavičius	Dr.	<ol style="list-style-type: none"> 1. Increased tax rates in the taxation system of the Republic of Lithuania. Правоприменение / Enforcement review, 2020. Т. 4. № 2, с. 28-40. (bendraautorius M. Endrijaitis). 2. Viešųjų finansų teisė Lietuvos Respublikos teisinėje sistemoje. Central and Eastern European legal studies. 2018, № 1, p.101-127. 3. Biudžeto proceso principai Lietuvos Respublikoje. Central and Eastern European legal studies. 2019, № 2, p.329-347. 4. Skolinimasis valstybės vardu Lietuvos Respublikoje. Central and Eastern European legal studies. 2020, № 2, p. 259-297. 5. Viešieji finansai kaip valstybės veiklos sritis. Central and Eastern European legal studies. 2021, № 1, p. 99-121. 6. Budget law of the Republic of Lithuania under the influence of the European Union law. Annual Center review. 2021/22. № 14-15, p. 22-28.
Approved by the Doctoral Committee of Law Science of Vilnius university on May 12, 2023, protocol No. (7.17 E) 15600-KT-209		
Chairman of the Doctoral Committee		prof. habil. dr. G. Švedas