

STRUCTURE OF THE DOCTORAL STUDY SUBJECT

Subject	Area (direction) of science, code	Faculty	Department
Public 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 public finance law is designed to scientifically research and reveal the relationship between public finance law and interdisciplinary financial institutions; to analyze the contents of various public finance law institutes and their interaction and correlation issues. Topics analyzed: problematic aspects of the subject and object of public finance 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; The principles of the case law of the Court of Justice of the European Union in the field of value added tax; personal income tax systems; problems of collective investment undertakings; the issue of corporate tax harmonization in the European Union; regulator of budgetary relations; 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 analyse the relevant issues of public finance law, both in scientific and practical terms, will be able to explain their content and evaluate them with arguments; to scientifically study specific institutes of financial law; will be able to understand and analyse the points of contact between financial law and other branches of law related to financial regulation, their correlation, to comprehensively reflect the legal relations that arise in the field of financial law.</p>			
Main literature			
<ol style="list-style-type: none"> 1. SUDAVIČIUS, B.; ENDRIJAITIS, M. 2020 Viešųjų finansų teisė Vilnius: Vilniaus universiteto leidykla. 2. ALEKNAVIČIENĖ, V. 2005 Finansai ir kreditas: vadovėlis aukštųjų mokyklų studentams Vilnius: Enciklopedija. 3. BUTKEVIČIUS A., BIVAINIS J. 2009 Nacionalinio biudžeto išlaidų planavimas Vilnius: Technika. 4. SMALENSKAS, G. 2001 Finansai: paskaitų konspektai aukštųjų mokyklų ir kolegijų studentams Vilnius: Homo liber. 5. 2019 Public finance. Legal aspects Riga: Baltija publishing. 6. RUSKOWSKIEGO, E., at al. (pod red.) 2010 System prawa finansowego t. 1-4 Warszawa: Oficyna. 7. SUDAVIČIUS B. 2017 Viešosios išlaidos ir jų racionalizavimas: teisinis reguliavimas Lietuvos Respublikoje. In Central and Eastern European legal studies. № 2. 8. SUDAVIČIUS B. 2013 Finansų rinkos priežiūra Lietuvos Respublikoje. In Central and Eastern European legal studies. № 1. 9. SUDAVIČIUS B. 2013 Trumpalaikis ir ilgalaikis biudžeto planavimas Lietuvos Respublikoje. Teisė. t. 87. 			
Names, surnames of advising lecturers	Science degree	Major works in the area (direction) of science published over the last 5 years	
Bronius Sudavičius	Dr.	1. Increased tax rates in the taxation system of the Republic of Lithuania. Правоприменение / Enforcement review, 2020. T. 4. № 2, c. 28-40. (bendraautorius M. Endrijaitis).	

		<ol style="list-style-type: none"> 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.
<p>Approved by the Doctoral Committee of Law Science of Vilnius university on May 12, 2023, protocol No. (7.17 E) 15600-KT-209</p>		
<p>Chairman of the Doctoral Committee</p>		<p>prof. habil. dr. G. Švedas</p>