Federal State Autonomous Educational Institution for Higher Education
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA
(RUDN University)

LAW INSTITUTE

educational division (faculty/institute/academy) as higher education programme developer

COURSE SYLLABUS

Comparative Financial and Tax Law

(Course title)

Recommended by the Didactic Council for the Education Field

40.03.01 Jurisprudence

field of studies / speciality code and title

The course instruction is implemented within the professional education programme of higher education:

BACHELOR OF LAWS (LLB) / БАКАЛАВР ПРАВА

(name (profile/specialisation))

2022

1. COURSE GOAL

The aim of the course is:
- ✓ to introduce students to the basics of financial, tax and budgetary law in foreign countries;
- ✓ to teach how to apply the comparative legal method of analyzing public finances;
- ✓ to form a complete picture of the legal regulation of public finances in foreign countries as far as students' awareness and understanding are concerned.

2. LEARNING OUTCOMES

The course is aimed at building and enhancing the following target competences (parts of competences):

Table 2.1. List of target competences (parts of competencies)

Code (GC, GPC, PC)	Competence	Competence indicators
GPC-1	Can analyze the main patterns of formation, implementation and development of law.	GPC-1.1. Knows the basics of the history of law, its nature and patterns;
		GPC-1.2. Uses legal methodology in order to analyze the main patterns of formation, implementation and development of law;
		GPC-1.3. Formulates and explains their position to complete professional tasks using relevant legal information
GPC-2	Can apply the norms of substantive and procedural law to solve professional problems	GPC-2.1. Knows the system of branches, institutions and sources of law, understands the specifics of implementation and interaction of norms of substantive and procedural law;
GPC-8	Can obtain relevant legal information in a purposeful and efficient way from various sources, including legal databases, to complete specific professional tasks using information technology and considering information security requirements.	GPC-8.1. Can obtain relevant legal information from various sources, including legal databases, processes and arranges it based on the goal;
		GPC-8.2. Uses information technology to complete specific professional tasks;
		GPC-8.3. Demonstrates the readiness to complete professional tasks while considering information security requirements.
PC-1	Can draft regulatory acts, formulate legal norms for various levels of rulemaking and areas of professional activity.	PC-1.1. Identifies the societal need for legal regulations of public relations in a particular area as well as gaps and conflicts in the current legislation and has the tools to overcome and eliminate them;
PC-5	Is able to apply the comparative legal method and use the knowledge of foreign legal systems in practice.	PC-5.1. Knows the specifics of the comparative legal method and the features of its use in legal practice;
		PC-5.2. Knows the specifics of the legal systems, judicial systems, the legal profession structure in the major countries and the main trends of law development in the modern world; PC-5.3. Can use the comparative legal method to identify general and specific features of the compared objects and search for unified legal solutions;
		PC-5.4. Masters the skills of using the comparative legal method and the results of comparative legal research when comparing various legal solutions and deciding on best practice, considering the international experience.

3. COURSE IN ACADEMIC PROGRAMME STRUCTURE

The course belongs to the part formed by the participant in the educational relations of Block 1 of the curriculum.

As part of the curriculum, students also study other courses and/or do internships that contribute to the achievement of expected learning outcomes.

Table 3.1. The list of components of the Educational Program of Higher Education that contribute to the achievement of the expected results of the development of the course

Code (UC, GPC, PC)	Competence	Previous courses/internships*	* Subsequent courses/internships*
GPC-1	Can analyze the main patterns of formation, implementation and development of law.	Civil Law Civil and Arbitration Procedure International Public Law	Labor Law International Private Law Commercial Law and Corporations
GPC-2	Can apply the norms of substantive and procedural law to solve professional problems	Administrative Law Civil Law Civil and Arbitration Procedure Financial Law and Tax Law International Public Law	Labor Law International Private Law Commercial Law and Corporations
GPC-8	Can obtain relevant legal information in a purposeful and efficient way from various sources, including legal databases, to complete specific professional tasks using information technology and considering information security requirements.	Information Technologies in Legal Practice (Fundamentals of Legal Tech) Civil and Arbitration Procedure Financial Law and Tax Law	Labor Law International Private Law Commercial Law and Corporations
PC-1	Can draft regulatory acts, formulate legal norms for various levels of rulemaking and areas of professional activity.	Comparative Civil Procedure Comparative Criminal Procedure	Labor Law International Private Law Commercial Law and Corporations
PC-5	Is able to apply the comparative legal method and use the knowledge of foreign legal systems in practice.	Comparing Legal Techniques Comparative Criminal Procedure Comparative Civil Procedure Critical Approaches to Current Legal Issues	Communications and Internet Law and Policy

* - filled in based on the competency matrix

4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

Course workload is 3 credits (108 academic hours)

Table 4.1. Types of academic activities for __full-time__ education

Types of academic activities	TOTAL, academic hours	Semester / Module			
		A	B	C	D
Classroom learning, academic hours	20				20
including:					
Lectures (LC)	5				5
Lab work (LW)					

Types of academic activities		TOTAL, academic hours	Semester / Module			
			A	B	C	D
Seminars (workshops/tutorials) (S)		15				15
Self-study (ies), academic hours		*70*				*70*
Evaluation and assessment (exam or pass/fail grading)		*18*				*18*
Course Workload	academic hours	**108**				**108**
	credits	**3**				**3**

Table 4.2. Types of academic activities for __part-time__ education*

Types of academic activities	TOTAL, academic hours	Semester / Module			
		A	B	C	D
Classroom learning, academic hours	20				*20*
including:					
Lectures (LC)	5				5
Lab work (LW)					
Seminars (workshops/tutorials) (S)	15				15
Self-study (ies), academic hours	*70*				*70*
Evaluation and assessment (exam or pass/fail grading)	*18*				*18*
Course Workload academic hours	**108**				**108**
credits	**3**				**3**

* - must be completed in case of implementation of the program in part-time form

Table 4.3. Types of academic activities for extramural form of study

Types of academic activities	TOTAL, academic hours	Semester / Module			
		A	B	C	D
Classroom learning, academic hours	20				*20*
including:					
Lectures (LC)	5				5
Lab work (LW)					
Seminars (workshops/tutorials) (S)	15				15
Self-study (ies), academic hours	*70*				*70*
Evaluation and assessment (exam or pass/fail grading)	*18*				*18*
Course Workload academic hours	**108**				**108**
credits	**3**				**3**

* To be filled in regarding the higher education programme part-time training mode.

5. COURSE UNITS AND CONTENTS

Table 5.1. The content of the course and types of academic activities

Course Units / Sections	**Topics**	Type of academic activity*

Course Units / Sections	Topics	Type of academic activity*
Section 1. Historical evolution of financial law institutions	Topic 1.1. The growing role of the state in the economic life of society. The emergence of the institution of the budget in the UK and the development of its principles in European history. Growing role of the state in the economic life of society. Emergence of budget institution in the UK. Development of budgeting principles in European history.	LC S
	Topic 1.2. Economic and legal definition of the budget. Changes in its definition along with the country development (France as an example).	LC S
	Topic 1.3. Budget structures in different countries. Budget structure main parts (revenues and expenses) and their relationship.	LC S
Section 2. Development of budgetary law. Basic definitions and principles. Budget structure of developed countries	Topic 2.1. Economic and legal definition of the budget. Changes in its definition along with the country development (France as an example).	LC S
	Topic 2.2. Budget structures in different countries. Expenses and revenues and their relationship as a main part of the budget	
Section 3. Rights of parliament and government in the budget implementation	Topic 3.1. Role of Legislative and Executive Bodies in Budget Preparation Debate and approval of the budget in Parliament. Rights and duties of parliament (example of various countries).	LC S
	Topic 3.2. Execution of the budget and preparation of a report on its implementation. Budget control. Financial control, its performers and their functions.	
Section 4. History of taxation development. Taxation system and its classification. Taxation system in the USA, Great Britain, France, Germany.	Topic 4.1. Stages of taxation development in the world. Basic taxes, their types and classification. Personal income tax. Income tax (exemptions and deductions for example in different countries). Taxes on the capital of legal entities. Capital gains tax.	LC S
	Topic 4.2. Taxation system in the USA, Great Britain, France, Germany.	
Section 5. Taxation system of China, EU and other countries	Topic 5.1. The tax system of China. Taxation system in developing countries. Sharia taxes in the Arab countries. Features of taxation in Asia, Africa and Latin America. The historical evolution of financial law in EU.	LC S
	Topic 5.2. The Gross National Income (GNI)-based contributions from EU Member States Replacement of member countries' contributions with their own revenues. The procedure for a lump sum payment of an EU member state.	

Course Units / Sections	Topics	Type of academic activity*
	Income tax for employees of European Community bodies. Programs and prospects for tax harmonization in the EU	
Section 6. Historical evolution of banking. Central bank and its legal status. Banking system of England, France, USA, Germany and China.	Topic 6.1. Status of banking houses, mutual, commercial and imperial banks. The historical evolution of central banks in the UK, Holland, France and other countries Legal status of central banks in developed countries. Trends in the development of banking in the 21st century.	LC S
	Topic 6.2. Banking systems of England, France and Germany, their differences and specifics. Structure and competencies of US Federal Reserve System. China's banking system, its historical evolution, current trends and prospects	
Section 7. International Development Banks. Islamic banks. Peculiarities of banking systems in developing countries.	Topic 7.1. Emergence and formation of international development banks (IDBs). Operation of the IBIs in Asia, Africa and Latin America. IBRF and IMF and their institutions (World Bank). Competencies and problems of IBRF and IMF	LC S
	Topic 7.2. Islamic banks. The specifics of the conclusion of the contract and the payment of income. Their cooperation with other systems. Banking systems in developing countries.	
Section 8. State regulation of commercial insurance management in developed countries. State regulation of social insurance in foreign countries	Topic 8.1. What areas of insurance activity are regulated by the state today. Current areas of insurance activities that are regulated by the state today.	LC S
	Topic 8.2. State activities for the management of social insurance in foreign countries.	

* - filled in **only** **for full-time** education: LC - lectures; LW - laboratory work; S - seminars.

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Classroom Equipment and Technology Support Requirements

Classroom for Academic Activity Type	Classroom Equipment	Specialized hardware and software (if necessary)
Lecture	Classroom for lectures, equipped with a set of specialized furniture; a set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams),

Classroom for Academic Activity Type	Classroom Equipment	Specialized hardware and software (if necessary)
		Chrome
Lab	Classroom for lab work, group and individual consultations, evaluation and assessment, equipped with a set of specialized furniture; a set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams), Chrome
Seminars	Classroom for seminars, group and individual consultations, evaluation and assessment, equipped with a set of specialized furniture; a set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams), Chrome
Computer classroom	Computer classroom for academic activity, group and individual consultations, evaluation and assessment, equipped with a set of specialized furniture; a set of devices including portable multimedia projector, 30 personal computers, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams), Chrome
Self-studies Classroom	Classroom for Self-studies, equipped with a set of specialized furniture; a set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams), Chrome
Courtroom	Classroom for court hearing simulation equipped with a set of specialized furniture; a set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Office 365 (MS Office, MS Teams), Chrome

* - It is necessary to specify a classroom for self-study of students

7. RECOMMENDED SOURCES FOR COURSE STUDIES

Main reading (sources):

1. Brehon N.-J. Le Budget de l'Europe. – Paris, L.G.D.J., 1997.
2. Buckley R.P. The International Financial System: Policy and Regulation, Kluwer Law International, 2009.
3. Davies H., Green D. Global Financial Regulation, Polity, 2008.
4. Giovanoli M. International Monetary Law: Issues for the New Millennium, Oxford University Press, 2000.
5. Joseph J. Norton. International Financial Law, an increasingly important component of International Economic Law // Michigan Journal of International Law, Winter 1999.

6. Laboni E. Lo scambio internazionale di merci e valute nell diritto pubblico dell'economia, Frosinone, Italia, 1991.

Additional (optional) reading (sources):

1. Klein W.A., Coffee J.C. Business Organization and Finance: Legal and Economic Principles, 7 ed., N-Y, Foundation Press, 2000.
2. Mann F.F. The Legal Aspect of Money, 5 ed., Clarendon Press, Oxford, 1992.
3. Newcombe A., Paradell L. Law and Practice of Investment Treaties: Standards of Treatment, Kluwer Law International, 2009.
4. Sornaraja M. The International Law of Foreign Investment, London, 1994.

Internet-(based) sources:

1. Electronic libraries with access for RUDN students
- RUDN Electronic library system http://lib.rudn.ru/MegaPro/Web
- Electronic library system «University Library online» http://www.biblioclub.ru
- Electronic Library «URAIT» http://www.biblio-online.ru
- Electronic library system «Student. Consultant»www.studentlibrary.ru
- Electronic library system «Lan» http://e.lanbook.com/
- Electronic library system "Troitskyi most"

2. Databases and search engines:
- Electronic Legal and Regulatory Documentation Fund http://docs.cntd.ru/
- Search system Yandex https://www.yandex.ru/
- Search system Google https://www.google.ru/
- SCOPUS http://www.elsevierscience.ru/products/scopus/

* - Learning toolkits for self-studies in the RUDN Learning materials for self-studies on the relevant course pages in TUIS

8. ASSESSMENT AND EVALUATION TOOLKIT

Mid-Term Assessment and Evaluation Toolkit, Assessment and Grading Criteria are presented in the Appendix to this Course Syllabus

DEVELOPERS:

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Position, Name of the Department	Signature	Full name

HEAD OF THE DEPARTMENT

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