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

LAW INSTITUTE

Educational Division

COURSE SYLLABUS

Financial Law and Tax Law

(Course title)

Recommended by the Didactic Council for the Education Field

40.03.01 Jurisprudence / Юриспруденция

(Code and Name of the Field of Education / Specialty)

Courses (modules) are Taught as Part of the Educational Program of Higher Education

BACHELOR OF LAWS (LLB) / БАКАЛАВР ПРАВА

(name (profile/specialisation))

2022

1. COURSE GOAL

The aim of the course is:

- ✓ to give students knowledge of the basics of the theory of financial and tax law, its legal institutes, general and special parts of the faculty.
- ✓ to form students' knowledge of the main institutions of financial and tax law, the ownership of the state of the organization and the implementation of executive power, administrative and legal support of the rights and obligations of citizens in the field of finances and taxation, forms and methods of activity of executive authorities in the field of finances and taxation, as well as their preparation for practical activities.

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 competences)

Code (GC, GPC, PC)	Competence	Competence indicators
GC-2	Can specify the range of tasks within the goal and choose the best ways to complete them based on the current legal norms, available resources and restrictions.	GC-2.1. Identifies and formulates the solution to a problem directly related to achieving the project goal; GC-2.2. Identifies the connections between the tasks and the expected results of their completion; GC-2.3. Identifies the available resources, restrictions and the current legal norms based on the tasks given; GC-2.4. Develops and analyzes the project implementation schedule and chooses the best way to complete the tasks based on the current legal norms and the available resources and restrictions; GC-2.5. Controls the project implementation progress, adjusts the schedule according to the control results.
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-2.2. Identifies and analyzes facts of law, legally significant facts and circumstances to apply specific norms of substantive and procedural law; GPC-2.3. Makes legally relevant decisions and formalizes them in strict accordance with the norms of substantive and procedural law.
GPC-3.	Can participate in legal review within the task.	GPC-3.1. Understands the nature and significance of legal review; GPC-3.2. Takes part in the legal review of regulatory acts and implementation of law, can do so to identify provisions that do not comply with the current legislation; GPC-3.3. Has mastered the skills to prepare documents on appointing and conducting the review, preparing expert reports and other documents.
GPC-4.	Can interpret legal norms in a professional way.	GPC-4.1. Understands the nature and significance of legal norms and their interpretation in the legal profession; GPC-4.2. Has mastered the skills to apply various methods of interpreting laws, identify conflicts of laws and gaps in legal regulation;

Code (GC, GPC, PC)	Competence	Competence indicators
		GPC-4.3. Masters the skills of presenting the results of legal interpretation and using them in implementation of law.
GPC-6.	Can participate in the process of drafting regulatory acts and other legal documents.	GPC-6.1. Identifies the necessity of drafting legal acts and other legal documents as well as their affiliated branch; GPC-6.2. Highlights and considers the features of various types of regulatory acts and other legal documents; GPC-6.3. Applies the legal techniques and rules to draft regulatory acts and other legal documents
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-1.2. Understands the nature and levels of rulemaking, identifies the stages and actors in the rulemaking procedure; PC-1.3. Identifies the role and competence of rulemaking procedure actors, assesses the legitimacy of their decisions and actions; PC-1.4. Demonstrates the knowledge of the fundamental legislative techniques used in developing regulatory acts; PC-1.5. Understands the importance of legal review of regulatory acts, is able to take part in it.
PC-2.	Can apply legal norms in specific legal areas and use them in the way prescribed by law	PC-2.1. Demonstrates specific knowledge of the implementation of law, knows the procedure for carrying out the duties of jurisdictional bodies responsible for the implementation of law; PC-2.2. Has mastered the skills of analyzing the facts of the case, qualifying the facts of law and legal relations that arise due to them, identifies legally significant circumstances; PC-2.3. Carries out the correct choice of the legal norm to be applied and the method of its interpretation; PC-2.4. Has mastered the methods of searching for cases of implementation of law and monitoring it in order to complete professional tasks; PC-2.5. Develops options for legal actions in strict accordance with the legislation and makes decisions in the form prescribed by law.

3. COURSE IN ACADEMIC PROGRAMME STRUCTURE

The discipline "Financial and Tax law" refers to the mandatory part of the Block 1 of the higher educational programme curriculum.

As part of the curriculum, students also study other courses and/or 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 (GC, GPC, PC)	Competence	Previous courses/internships*	Subsequent courses/internships*
GC-2	Can specify the range of tasks within the goal and choose the best ways to complete them based on the current legal norms, available resources and restrictions.	Philosophy Theory of State and Law Criminal Procedure and Forensic Science Civil and Arbitration Procedure Administrative Law	International Private Law Labor Law
GPC-2	Can apply the norms of substantive and procedural law to solve professional problems.	History of Russian State and Law Criminal Procedure and Forensic Science Administrative Law	International Private Law Labor Law
GPC-3.	Can participate in legal review within the task.	Civil and Arbitration Procedure Administrative Law	Environmental Law and Land Law
GPC-4.	Can interpret legal norms in a professional way.	Philosophy of Law: Fundamental Course Criminal Procedure and Forensic Science Civil and Arbitration Procedure Administrative Law	International Private Law Labor Law Environmental Law and Land Law
GPC-6.	Can participate in the process of drafting regulatory acts and other legal documents.	Criminal Procedure and Forensic Science Civil and Arbitration Procedure	International Private Law Labor Law Environmental Law and Land 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.	Information Technologies in Legal Practice (Fundamentals of Legal Tech) Criminal Procedure and Forensic Science Civil and Arbitration Procedure Administrative Law	International Private Law Labor Law Legal Design Legal Tech: Advanced Course
PC-1.	Can draft regulatory acts, formulate legal norms for various levels of rulemaking and areas of professional activity.	Philosophy Theory of State and Law Administrative Law	International Private Law Labor Law Environmental Law and Land Law
PC-2.	Can apply legal norms in specific legal areas and use them in the way prescribed by law	Philosophy Theory of State and Law Administrative Law	International Private Law Labor Law Environmental Law and Land Law

* - filled in based on the competency matrix

4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

Course workload is 8 credits (288 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
<i>Classroom learning, academic hours</i>	144		36	32	
including:					
Lectures (LC)	34		18	16	
Lab work (LW)					
Seminars (workshops/tutorials) (S)	34		18	16	
<i>Self-study (ies), academic hours</i>	49		27	22	
<i>Evaluation and assessment (exam or pass/fail grading)</i>	27		9	18	
Course Workload	academic hours	144		72	72
	credits	4		2	2

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*
Section 1. Financial law and financial activities of the state	Topic 1.1. Finance in the material sense as an economic and as a legal category.	LC S
	Topic 1.2. The system of public bodies managing public finances.	LC S
	Topic 1.3. System of branch of financial law.	LC S
	Topic 1.4. Types of financial control and its classification	LC S
Section 2. The legal regime of centralized and decentralized funds.	Topic 2.1. Budget as an economic, financial and legal category.	LC S
	Topic 2.2. Budget law in the system of financial law.	LC S
	Topic 2.3. Peculiarities of budgetary and legal norms.	LC S
	Topic 2.4. Subjects of budgetary law and budgetary legal relations.	LC S
Section 3. Public revenues: legal regulation	Topic 3.1. Types and procedures for establishing non-tax income.	LC S
	Topic 3.2. State and municipal credit as an institution of financial law.	LC S
	Topic 3.3. Tasks of the state in the organization and development of insurance.	LC S
Section 4.	Topic 4.1. The concept of the Service of the State.	LC S
	Topic 4.2. Federal service, regional service. Civil service, military service, other types of state service.	
	Topic 4.3. Peculiarities of municipal service and its regulation.	

Course Units / Sections	Topics	Type of academic activity*
	Topic 4.4. Obligations, duties and rights of public servants and officials.	
Section 5. Legal bases of money circulation and securities market	Topic 5.1. Money as an economic and legal category.	LC S
	Topic 5.2. Legal framework, concept and content of monetary circulation.	
	Topic 5.3. The securities market as an element of the financial system of the State: concept, structure, participants.	
	Topic 5.4. Concept and types of stock values. Classification of securities.	
Section 6. Legal regulation of the banking system	Topic 6.1. The concept and structure of Russia's banking system.	LC S
	Topic 6.2. Goals, tasks, functions and powers of the Bank of Russia in the sphere of regulation of activity of credit organizations.	
	Topic 6.3. The concept of bank credit.	
	Topic 6.4. Public-legal functions of credit organizations in the process of execution of budgets of all levels.	
Section 7. Legal Framework for Exchange Control and Regulation	Topic 7.1. The concept of currency and values.	LC S
	Topic 7.2. The concept and types of currency relations.	
	Topic 7.3. The concept and content of foreign exchange regulation.	

* - 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), 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	Multimedia projector, laptop, projection screen, stable wireless Internet

Classroom for Academic Activity Type	Classroom Equipment	Specialized hardware and software (if necessary)
	set of devices including portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	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. Tax Sovereignty and the Concept of Fiscal Rule-Making in the Countries of Central and Eastern Europe : Conference Proceedings / Marina Sentsova (Karaseva), Eugeniusz Ruskowski, Aleksei Paul, Michal Radvan (eds.). Voronezh : Voronezh State University, Faculty of Law, 2018. – 370 p.
2. Joseph J. Norton. International Financial Law, an increasingly important component of International Economic Law // Michigan Journal of International Law, Winter 1999.
3. Mann F.F. The Legal Aspect of Money, 5 ed., Clarendon Press, Oxford, 1992.
4. Fohlin, C. (2016). Financial Systems. In: Diebolt, C., Hauptert, M. (eds) Handbook of Cliometrics. Springer, Berlin, Heidelberg. https://doi.org/10.1007/978-3-642-40406-1_7
5. Grekova, I., Storchevoy, M. (2020). Regulation of Financial Conduct in Russia. In: San-Jose, L., Retolaza, J., van Liedekerke, L. (eds) Handbook on Ethics in Finance. International Handbooks in Business Ethics. Springer, Cham. https://doi.org/10.1007/978-3-030-00001-1_26-1

Additional (optional) reading (sources):

1. Kai A. Konrad, Wolfgang Schön. MPI Studies in Tax Law and Public Finance. Volume 1 / 2012 to Volume 10 / 2022.
2. Lorenzo Riccardi. Chinese Tax Law and International Treaties. Springer Cham. 2013.
3. Schaper, M. (2017). Tax Law. In: Hage, J., Waltermann, A., Akkermans, B. (eds) Introduction to Law. Springer, Cham. https://doi.org/10.1007/978-3-319-57252-9_11
4. Chen, F. (2022). Impact of Changes in the Individual Income Tax Law on Foreign Shareholders and Senior Executives. In: Essential Knowledge and Legal Practices for Establishing and Operating Companies in China. Springer, Singapore. https://doi.org/10.1007/978-981-19-2239-8_60.
5. Abreu, R., Formigoni, H. (2023). Tax Citizenship. In: Idowu, S., Schmidpeter, R., Capaldi, N., Zu, L., Del Baldo, M., Abreu, R. (eds) Encyclopedia of Sustainable Management. Springer, Cham. https://doi.org/10.1007/978-3-030-02006-4_872-1
6. Dijkstra, R.J. (2019). Exploring the Deterrent Impact of Financial Supervisory Liability. In: Marciano, A., Ramello, G.B. (eds) Encyclopedia of Law and Economics. Springer, New York, NY. https://doi.org/10.1007/978-1-4614-7753-2_677.

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 "Troitskiy most"
 2. Justice on GOV.UK. 86th Update to the Civil Procedure Rules // <https://www.justice.gov.uk/courts/procedure-rules/civil>
 3. Courts and Tribunals judiciary. The Structure of the Courts // <https://www.judiciary.gov.uk/wp-content/uploads/2012/08/courts-structure-0715.pdf>
 4. La Cour de cassation // <https://www.courdecassation.fr/> Zivilprozessordnung. <http://www.gesetze-im-internet.de/zpo/index.html>
 5. Wikipedia // Dispute Resolution // https://en.wikipedia.org/wiki/Dispute_resolution
[Dispute Resolution Processes // American Bar Association //](https://www.americanbar.org/groups/dispute_resolution/Dispute-Resolution-Processes/)
 6. Dispute Resolution// This guide is based on UK law // <http://www.out-law.com/page-420>
 7. Litigation and enforcement in UK (England and Wales): overview. <http://uk.practicallaw.com/7-502-0631>
 8. The European e-Justice Portal - <https://e-justice.europa.eu/home>.
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.elsevier.com/locate/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:

Assistant-Professor of the
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Position, Name of the Department

Signature

Zlata V. Makarchuk

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