

Course description

Course abbreviation:	KFP/FAÚS	Page:	1 / 3
Course name:	Financial Law Aspects		
Academic Year:	2023/2024	Printed:	11.07.2025 09:42

Department/Unit /	KFP / FAÚS			Academic Year	2023/2024
Title	Financial Law Aspects			Type of completion	Exam
Long Title	Financial Law aspects of territorial self-government				
Accredited/Credits	Yes, 4 Cred.			Type of completion	Combined
Number of hours	Lecture 2 [Hours/Week] Seminar 1 [Hours/Week]				
Occ/max	Status A	Status B	Status C	Course credit prior to	Yes
Summer semester	39 / -	0 / -	0 / -	Counted into average	YES
Winter semester	0 / -	0 / -	0 / -	Min. (B+C) students	10
Timetable	Yes			Repeated registration	NO
Language of instruction	Czech			Semester taught	Summer semester
Optional course	No			Internship duration	0
Evaluation scale	1 2 3 4			Ev. sc. – cred.	S N
No. of hours of on-premise					
Auto acc. of credit	Yes in the case of a previous evaluation 4 nebo nic.				
Periodicity	every year				
Specification periodicity					
Substituted course	None				
Preclusive courses	N/A				
Prerequisite courses	N/A				
Informally recommended courses	N/A				
Courses depending on this Course	N/A				

Course objectives:

The course acquaints students with the financial law in the context of territorial self-government, in particular with the budget law and the legislation of the control of the management of territorial self-governing units. Emphasis is placed on the system, the structure of public budgets and the budgetary process.

Requirements on student

Written test (requirement of min. 70 % success rate).
The oral exam

Content

1. The basic financial law institutes of the municipal budgets and their legal regulation
2. Public budgets, their system and legislation
3. The revenue and expenditure of the municipal budgets, the budgetary composition and its legislation
4. The development and legal regulation of the financing of territorial self-government
5. The legal regulation of the village budget, including the budget process.
6. Legal adjustment of the regional budget, including the budget process.
7. The organizational components and contributory organizations and their legal regulation.
8. Funds of territorial self-government
9. Legal adjustment of forms of business of municipalities and regions
10. Control of the management of local government and its legislation

Fields of study

Studentovi jsou k dispozici další informace a materiály na Coursware.

Guarantors and lecturers

- **Guarantors:** JUDr. Petra Hrubá Smržová, Ph.D. (100%)
- **Lecturer:** JUDr. Petra Hrubá Smržová, Ph.D. (100%)
- **Seminar lecturer:** JUDr. Petra Hrubá Smržová, Ph.D. (100%)

Literature

- **Basic:** Hrubá Smržová, P. a kol. *Daňové právo de lege lata*. 3. vyd.. Plzeň: Aleš Čeněk, 2022.
- **Basic:** Hrubá Smržová, P. - Mrkvýka, P. a kol. *Finanční a daňové právo*. 3 vyd.. Plzeň: Aleš Čeněk, 2020.
- **Recommended:** Boháč, Radim. *Daňové příjmy veřejných rozpočtů v České republice*. Praha : Wolters Kluwer Česká republika, 2013. ISBN 978-80-7478-045-5.
- **Recommended:** Peková, Jitka. *Finance územní samosprávy : teorie a praxe v ČR*. Vyd. 1. Praha : Wolters Kluwer Česká republika, 2011. ISBN 978-80-7357-614-1.
- **Recommended:** Marková Hana. *Finanční hospodaření územních samosprávných celků*. Praha: PF UK, 2008. ISBN 978-80-87146-08.
- **Recommended:** Marková, Hana; Boháč, Radim. *Rozpočtové právo*. Praha : C.H. Beck, 2007. ISBN 978-80-7179-598-8.
- **Recommended:** Karfíková, Marie a kol. *Teorie finančního práva a finanční vědy*. Praha, 2018.
- **Recommended:** Peková, Jitka; Pilný, Jaroslav,; Jetmar, Marek. *Veřejný sektor - řízení a financování*. Vyd. 1. Praha : Wolters Kluwer Česká republika, 2012. ISBN 978-80-7357-936-4.

Time requirements**All forms of study**

Activities	Time requirements for activity [h]
Contact hours	39
Preparation for an examination (30-60)	46
Preparation for comprehensive test (10-40)	20
Total:	105

assessment methods

Knowledge - knowledge achieved by taking this course are verified by the following means:

Oral exam

Test

prerequisite

Knowledge - students are expected to possess the following knowledge before the course commences to finish it successfully:

characterize the tax system and the system of taxation in the Czech Republic and to know the system of financial law in the Czech Republic from the bachelor study

Skills - students are expected to possess the following skills before the course commences to finish it successfully:

apply the knowledge from bachelor's studies to common model situations, act and find solutions in accordance with the legislation and these solutions evaluate

Competences - students are expected to possess the following competences before the course commences to finish it successfully:

N/A

N/A

teaching methods

Knowledge - the following training methods are used to achieve the required knowledge:

Lecture with visual aids

Seminar

learning outcomes**Knowledge - knowledge resulting from the course:**

orientate in financial legislation

know principles of local self-government

characterize control in local self-government

Skills - skills resulting from the course:

describe and characterize the basic financial-law institutes of territorial finances

explain the functioning and role of municipal budgets

interpret the principles of municipal budgeting and determine their significance

apply knowledge on common model situations in the local self-government

act and find solutions in accordance with the legislation

evaluate and judge these solutions

apply provisions on the control of the management of municipalities and regions

Competences - competences resulting from the course:

N/A

N/A

N/A

Describe and characterize the basic financial-law institutes of territorial finances, explain the functioning and role of municipal budgets, interpret the principles of municipal budgeting, determine their significance, characterize control in local self-government, orientate in financial legislation, apply provisions on the control of the management of municipalities and regions, act and find solutions in accordance with the legislation, evaluate and judge these solutions, evaluate and judge these solutions.

Course is included in study programmes:

Study Programme	Type of	Form of	Branch	Stage	St. plan v.	Year	Block	Status	R.year	R.
Public Administration	Postgraduate Master	Full-time	Public Administration	1	19	2023	Obligatory subjects - 1st grade	A	1	LS