

STRUCTURE OF THE DOCTORAL STUDY SUBJECT

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| Subject | Area (direction) of science, code | Faculty | Department |
| Public Finance Law | Law (01 S) | Law | Public Law |
| Study method | Number of credits | Study method | Number of credits |
| lectures | - | consultations | 3 |
| individual work | 9 | 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 analyze 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 analyze 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. Public Finance. – Delhi, 2014. 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 mokesčių ginčų praktikos sankirta // Teisė. Mokslo darbai, t. 104, p. 106-127, 2017. 4. Endrijaitis, M. Kitų nei kaupimo ir palyginimo bendrųjų finansinės apskaitos principų taikymas apmokestinant juridinius asmenis pelno mokesčiu // Teisė. Mokslo darbai, t. 107, p. 35-50, 2018. 5. Finansy publiczny Polski i Litwy. Bialystok, 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 | |
| Bronius Sudavičius | Dr. | <ol style="list-style-type: none"> 1. Распорядители бюджетных средств как субъекты бюджетного планирования в Литовской Республике. <i>Правоприменение / Enforcement review</i>, 2017. Т. 1. № 4, с. 38-45. 2. Налоговое администрирование в системе публичного администрирования Литовской Республики. <i>Prawo</i>. 2019. № 327, p. 339-349. 3. Increased tax rates in the taxation system of the Republic of Lithuania. <i>Правоприменение / Enforcement review</i>, 2020. Т. 4. № 2, с. 28-40. (bendraautorius M. Endrijaitis). | |

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| | <p>4. Специальные меры противодействия уклонению от уплаты налогов в налоговом законодательстве Литовской Республики. <i>Публичные финансы и налоговое право</i>. 2016, вып. 6, с. 60-69.</p> <p>5. Налоги за пользование природными ресурсами в России и Литве: сравнительно-правовой анализ (bendraautorės - Черникова Е., Леднева Ю.), <i>Финансовое право</i>. 2017, № 3. С. 28-34.</p> <p>6. Viešosios išlaidos ir jų racionalizavimas: teisinis reguliavimas Lietuvos Respublikoje. <i>Central and Eastern European legal studies</i>. 2017, № 2, p.347-364.</p> <p>7. Viešųjų finansų teisė Lietuvos Respublikos teisinėje sistemoje. <i>Central and Eastern European legal studies</i>. 2018, № 1, p.101-127.</p> <p>8. Biudžeto proceso principai Lietuvos Respublikoje. <i>Central and Eastern European legal studies</i>. 2019, № 2, p.329-347.</p> |
| <p>Approved by the Doctoral Committee of Law Science of Vilnius university on December 2, 2021, protocol No. (7.17 E) 15600-KT-12</p> | |
| <p>Chairman of the Doctoral Committee</p> | <p>prof. dr. T. Davulis</p> |