

**TUTORIAL COURSE FORM – 2018-2019 ACADEMIC YEAR**

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	Local Public Finance
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<b>Office of the professor Consultation hours</b>	Building C, Office C806b
<b>Semester in which the tutorial course is available</b>	I and II
<b>No. of ECTS credits</b>	5
<b>Level of study</b>	Bachelor
<b>Short description/Contents</b>	<p>This academic discipline is intended to provide knowledge on concepts, theories, methodologies and financial procedures in the field of local public finances, to be applied in particular contexts (political and financial strategies of the local governments).</p> <ol style="list-style-type: none"> <li>1. Concepts and approaches on local public finances</li> <li>2. Local autonomy and decentralization - Financial Issues</li> <li>3. Tax revenues of local budgets</li> <li>4. Alternative sources of income of local budgets</li> <li>5. Local public expenditure</li> <li>6. Local budgetary process</li> <li>7. Insolvency regulations of local governments</li> <li>8. Financial accounting and control of local governments</li> </ol>
<b>Assessment</b>	Case study on a European Union country
<b>Bibliography</b>	<ol style="list-style-type: none"> <li>1. Beer-Tóth, K. (2009), <i>Local Financial Autonomy in Theory and Practice. The Impact of Fiscal Decentralization in Hungary</i>, teză de doctorat sub conducerea științifică a Bernard Dafflon și George Guess, University of Fribourg Switzerland, Fribourg, 2009</li> <li>2. Cigu, Elena (2011), <i>Local Public Finances – Their Role in Strengthening the Autonomy of Administrative-territorial Units</i>, Tehnopress Publishing House, Iași,</li> </ol>
<b>Observations</b>	No