

EKONOMIJA OPOREZIVANJA

Teorija i politika

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Predgovor

Monografija *Ekonomija oporezivanja – teorija i politika* prvenstveno je namenjena studentima ekonomije na master i doktorskim studijama. Izučavanje monografije podrazumeva da su čitaoci prethodno ovladali standardnim znanjima iz mikroekonomije (npr. Varijanova *Mikroekonomija*) i javnih finansija (npr. *Javne finansije* Rozena i Gejera). Monografija se sastoji od osam poglavlja od kojih su četiri posvećena opštim temama, a koje se odnose na oporezivanje, kao što su: efekti oporezivanja na ekonomsku efikasnost i pravičnost, oporezivanje u otvorenoj privredi, poreska evazija i oporezivanje i ekonomski rast. Četiri poglavlja su posvećena analizi najvažnijih poreskih oblika: poreza na dohodak građana, porez na dobit preduzeća, poreza na imovinu i poreza na potrošnju. Poglavlja u kojim se analiziraju konkretni poreski oblici tesno su povezana sa poglavljima u kojima se analiziraju opšte teme, pa se tako svi konkretni poreski oblici analiziraju sa stanovišta njihovog uticaja na ekonomsku efikasnost i pravičnost. Slično, kao i u drugim udžbenicima i monografijama analizirani su samo najvažniji poreski oblici, ali ne i ekološki porezi, korisničke naknade i parafiskalni instrumenti.

Teorijski delovi monografije se uglavnom oslanjaju na izvorne naučne radove, pri čemu su u nekim slučajevima matematička izvođenja detaljna, dok su u drugim slučajevima data u sažetoj formi – tada se čitaoci upućuju na izvornu literaturu koja sadrži detaljna matematička izvođenja. Zbog velikog broj varijabli autori se nisu, na nivou monografije, striktno držali pravila da se jedan simbol koristi kao oznaka za jednu varijablu, ali su nastojali da se u konkretnim poglavljima pridržavaju ovog pravila.

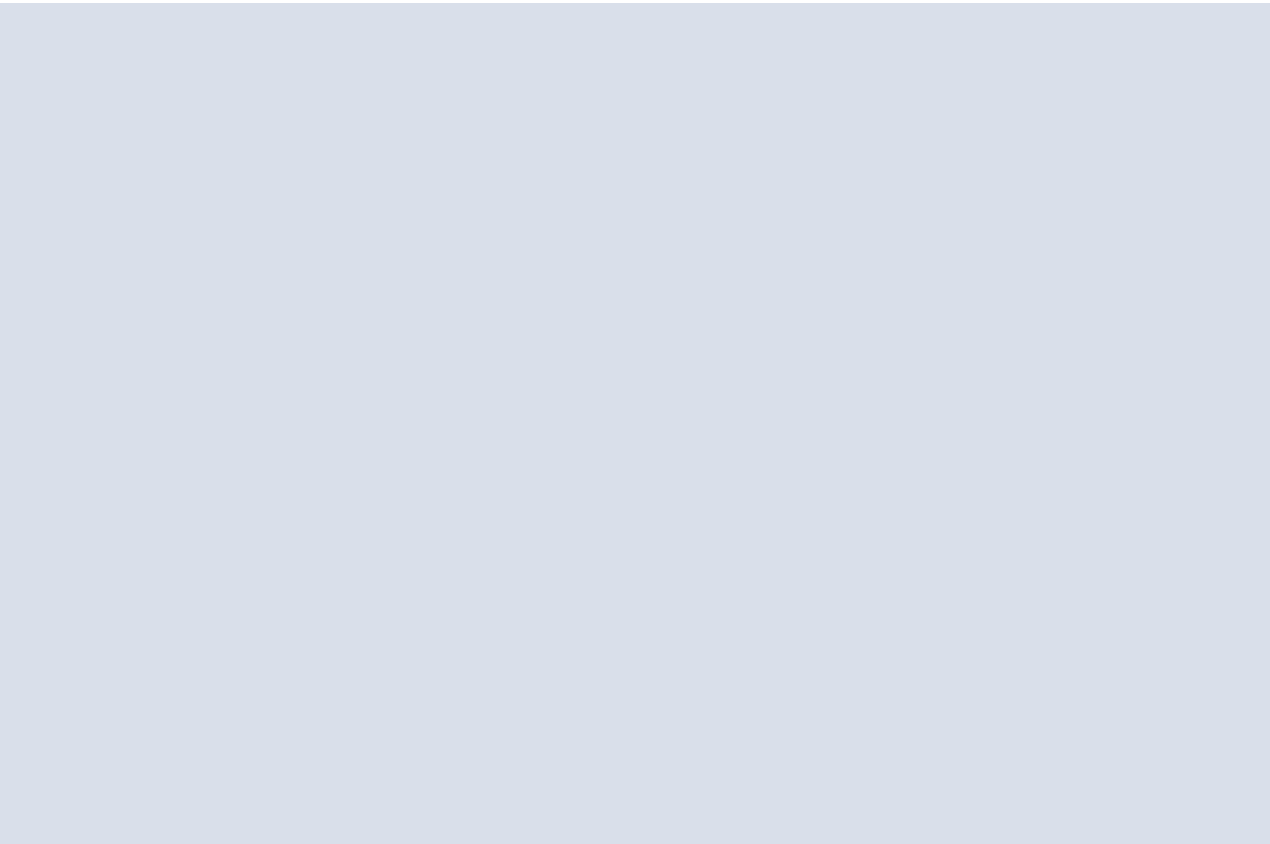
Struktura monografije *Ekonomija oporezivanja – teorija i politika* se, u određenoj meri, razlikuje od standardnih udžbenika i monografija iz oblasti javnih finansija namenjenih master i doktorskim studijama, kao što su knjige autora Etkinsona i Štiglica (*Lectures on Public Economics*), Majlsa (*Public Economics*), Hindriksa i Majlsa (*Intermediate Public Economics*) ili Salanie (*Economics of Taxation*). Osnovna razlika je u tome što ova monografija osim teorijskih poglavlja o oporezivanju sadrži i ekstenzivnu analizu trendova i poreskih politika u zemljama Evrope i Srbiji. Namera autora je bila da nakon teorijske analize čitaoce upoznaju sa osnovnim trendovima u oporezivanju u evropskim zemljama tokom prethodnih nekoliko decenija, kao i sa time koliko su teorijske preporuke i razvoj teorije oporezivanja uticale na kreiranje poreskih sistema, ali i sa empirijskim verifikacijama teorijskih procena efekta poreskih politika.

Autori se zahvaljuju redaktorima na korisnim sugestijama, koje su doprinele unapređenju kvaliteta monografije, ali je odgovornost za preostale greške i nejasnoće na autorima. Autori će biti zahvalni pažljivim čitaocima na uočenim greškama i nejasnoćama, kako bi ih u narednom izdanju otklonili.

Autori



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