

29009 - Public Sector Economy and Taxation

Información del Plan Docente

Academic Year	2017/18
Faculty / School	228 - Facultad de Empresa y Gestión Pública
Degree	429 - Degree in Public Management and Administration
ECTS	12.0
Year	2
Semester	Annual
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The learning process that has been designed for this course is based on the following activities:

In the process of learning, different teaching methods will be used: expository didactic techniques for the theoretical classes and more participatory techniques will also be used. This second type of activities allows student involvement in the learning process and allows the teacher to realise the problems and concerns that may arise in the various topics.

29009 - Public Sector Economy and Taxation

In addition to the scheduled classes, the student must make an effort to study and be familiar with the basic content of the course.

5.2.Learning tasks

The programme offered to the students to help them achieve the learning results includes the following activities:

1: Theoretical Classes: these will consist of lectures, in which the fundamental concepts of the topics of the programme will be explained by the teacher.

2: Practical Classes: two kind of activities will be used:

- Activities to learn theoretical concepts but with the active participation of the students, because they will apply already acquired knowledge to the understanding of new concepts.
- Resolution of practical exercises.

3: Tutorials: they allow a more direct and personal support to students in order to answer questions about the contents of the subject and guide them in their studies and in the resolution of exercises. These tutorials may be individual or in a group.

5.3.Syllabus

MODULE I. PUBLIC SECTOR

Lesson 1. Institutional framework of the Spanish public sector. Budget and fiscal policy indicators

Lesson 2. Market Failures and public intervention instruments

Lesson 3. Public Choice and social choice

Lesson 4. Public Sector growth and government failures

MODULE II. PUBLIC EXPENDITURE

Lesson 5. Public goods

Lesson 6. Externalities

Lesson 7. Welfare State I. Health Care

Lesson 8. Welfare State II. Education and Housing

Lesson 9. Equity, redistribution and social welfare

29009 - Public Sector Economy and Taxation

MODULE III. PUBLIC REVENUES

Lesson 10. Public revenues. The structure of tax system

Lesson 11. Tax principles. Efficiency and equity

MODULE IV. FISCAL FEDERALISM

Lesson 12. Fiscal Decentralization and efficiency

Lesson 13. The State model of autonomy. Regional and local Accounting of Spain.

Lesson 14. European Finance. The Budget of the European Union

5.4.Course planning and calendar

The schedule of the theoretical and practical classes and other activities will be communicated by the teacher and through the adequate channels.

Distribution of the student's working time (in hours)	Hours
Theoretical classes	75
Practical classes	45
Tutorials	15
Prepare theoretical works	45
Prepare practical works	30
Study of theoretical classes	21
Study of practical classes	27
Study of exams	30

29009 - Public Sector Economy and Taxation

Exams (or assessment)	12
TOTAL student working	300 (12 ECTS)

5.5. Bibliography and recommended resources

[BB: Basic bibliography / BC: Complementary bibliography]

- BB** Albi Ibañez, Emilio. Economía Pública I : fundamentos, presupuesto y gasto, aspectos macroeconómicos / Emilio Albi, José Manuel González-Páramo e Ignacio Zubiri . 3a. ed. act. Barcelona : Ariel, 2009
- BB** Albi Ibañez, Emilio. Economía Pública II : teoría de la imposición. Sistema impositivo. Otros ingresos públicos. Economía pública internacional / Emilio Albi, José M. González-Páramo, Ignacio Zubiri . 3a. ed. act. Barcelona : Ariel, 2009
- BB** Álvarez, Fernando. Economía pública : una introducción / Fernando Álvarez, Juan F. Corona y Amalia Díaz . 2ª reimpr. Barcelona: Ariel, 2011
- BB** Bustos Gisbert, Antonio. Curso básico de hacienda pública / Antonio Bustos Gisbert. 2ª ed. Madrid : Colex, 2011
- BB** Bustos Gisbert, Antonio. Lecciones de Hacienda Pública / Antonio Bustos Gisbert . 5ª ed. Madrid : Colex, 2010
- BB** Bustos Gisbert, Antonio. Lecciones de Hacienda Pública. Cuaderno de soluciones / Antonio Bustos Gisbert . - 3ª ed. Madrid : Colex, 2010
- BB** Rosen, Harvey S.. Hacienda pública / Harvey S. Rosen . 7ª ed. Madrid, [etc.] : McGraw-Hill, D. L. 2007
- BB** Stiglitz, Joseph E. : La economía del sector público / Joseph E. Stiglitz, Jay K. Rosengard ; traducción de María Esther Rabasco . - 4ª ed. Barcelona : Antoni Bosch, D.L. 2016
- BC** Albi Ibañez, Emilio. Gestión pública : fundamentos, técnicas y casos / Emilio Albi, José Manuel González-Páramo, Guillem López Casasnovas . - 1a ed. Barcelona : Ariel, 1997
- BC** Economía de la gestión pública : cuestiones fundamentales / [directores] Emilio Albi Ibañez, Jorge Onrubia Fernández Madrid : Editorial Universitaria Ramón Areces, D.L. 2015
- BC** Economía de la Unión Europea / Josep Mª Jordán Galduf, Cecilio Tamarit Escalona

29009 - Public Sector Economy and Taxation

- (coordinadores) ; Isidro Antuñano Maruri ...
[et al.] . 7ª ed. Madrid : Civitas, 2013
- BC** Egea Ibáñez, Enrique. Delimitación,
dimensión, composición y evolución del
sector público. - 1ª ed. Cizur Menor :
Aranzadi Civitas, 2009
- BC** Estrategias y acciones de gobierno en el
marco de una crisis persistente / Miryam
de la Concepción González Rabanal
[directora ; Christopher O. de Andrés ... et
al.] Madrid : Universitas, D.L. 2014
- BC** Las balanzas fiscales de las Comunidades
Autónomas (1991- 1996) : análisis de los
flujos fiscales de las Comunidades
Autónomas con la administración central /
A. Castells... [et al.] . - 1ª ed. Barcelona :
Ariel, 2000
- BC** Los estados de bienestar en la encrucijada
: políticas sociales en perspectiva
comparada / Eloísa del Pino, Mª Josefa
Rubio Lara (directoras) ; José Adelantado
... [et al.] . 2ª ed. Madrid : Tecnos, D.L.
2016
- BC** Monasterio Escudero, Carlos. El laberinto
de la hacienda autonómica / Carlos
Monasterio Escudero ; prólogo de
Francisco Sosa Wagner . - 1ª ed. Cizur
Menor (Navarra) : Civitas, 2010
- BC** Monasterio Escudero, Carlos. Manual de
hacienda autonómica y local / Carlos
Monasterio Escudero y Javier Suárez
Pandiello . - 2a. ed., rev. y actualizada
Barcelona : Ariel, 1998
- BC** Política económica : elaboración, objetivos
e instrumentos / Juan R. Cuadrado Roura,
director ; [autores], Tomás Mancha ... [et
al.] . 5ª ed. Madrid : McGraw-Hill, [2015]