

## 29009 - Public Sector Economy and Taxation

### Información del Plan Docente

<b>Academic Year</b>	2018/19
<b>Subject</b>	29009 - Public Sector Economy and Taxation
<b>Faculty / School</b>	228 - Facultad de Empresa y Gestión Pública
<b>Degree</b>	429 - Degree in Public Management and Administration
<b>ECTS</b>	12.0
<b>Year</b>	2
<b>Semester</b>	Annual
<b>Subject Type</b>	Compulsory
<b>Module</b>	---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

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

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as theory sessions, practice sessions, problem-solving tasks, tutorials, autonomous work, and assessment tasks.

#### 4.2.Learning tasks

This 12 ECTS course is organized as follows:

- **Theory sessions** (75 hours). Fundamental concepts of the course topics will be explained by the teacher.

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- **Practice sessions** (45 hours). Two kind of activities will be used:
  - o Activities to learn theoretical concepts with the active participation of the students because they will apply their acquired knowledge to the understanding of new concepts.
  - o Problem-solving tasks.
- **Tutorials** (15 hours). They allow a more direct and personal support to students in order to answer questions about the course contents and guide them in their study and in the resolution of exercises. These tutorials may be individual or in a group.
- **Autonomous work and study** (153 hours). It consists on the preparation of theoretical and practical assignments as well as the study of the course contents.
- **Assessment tasks and exam** (12 hours).

### 4.3.Syllabus

The course will address the following topics:

#### SECTION I. PUBLIC SECTOR

- Topic 1. Institutional framework of the Spanish public sector. Budget and fiscal policy indicators
- Topic 2. Market Failures and public intervention instruments
- Topic 3. Public Choice and social choice
- Topic 4. Public Sector growth and government failures

#### SECTION II. PUBLIC EXPENDITURE

- Topic 5. Public goods
- Topic 6. Externalities
- Topic 7. Welfare State I. Health Care
- Topic 8. Welfare State II. Education and Housing
- Topic 9. Equity, redistribution and social welfare

#### SECTION III. PUBLIC REVENUES

- Topic 10. Public revenues. The structure of tax system
- Topic 11. Tax principles. Efficiency and equity

#### SECTION IV. FISCAL FEDERALISM

- Topic 12. Fiscal Decentralization and efficiency
- Topic 13. The State model of autonomy. Regional and local Accounting of Spain.
- Topic 14. European Finance. The Budget of the European Union

### 4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course will be provided on the first day of class or please refer to the Faculty of Business and Public Management website and Moodle.

### 4.5.Bibliography and recommended resources