Universidad Zaragoza

Year : 2019/20

27421 - Public economics II

Syllabus Information

Academic Year: 2019/20
Subject: 27421 - Public economics II
Faculty / School: 109 - Facultad de Economía y Empresa
Degree: 417 - Degree in Economics
ECTS: 6.0
Year: 3
Semester: First semester
Subject Type: Compulsory
Module: ---

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

4.2.Learning tasks

4.3.Syllabus

I. CONCEPTUAL ISSUES
1. Public revenues. Taxes, fees and charges. The Spanish Tax System
2. Tax structure: Taxable event, taxpayer, tax base, tax rate, tax liability

II. PRINCIPLES OF TAXATION
3. Principles of taxation and optimal tax system
4. The economic incidence of taxation
5. The effect of taxes on efficiency

III. TAX DESIGN
6. Income Taxes

7. Wealth taxes. Property Taxes. Inherited and Gift Taxes
8. Value Added Taxes, Sales Taxes and Excises
9. A primer on international taxation

4.4.Course planning and calendar

4.5.Bibliography and recommended resources