

## 61335 - Issues of Public Economics

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 61335 - Issues of Public Economics

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 525 - Master's in Economics

**ECTS:** 6.0

**Year:** 1

**Semester:** First semester

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

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

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#### 1.3.Recommendations to take this course

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### 2.Learning goals

#### 2.1.Competences

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#### 2.2.Learning goals

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#### 2.3.Importance of learning goals

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

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

Course assessment will be onsite. In the case of a new pandemic wave assessment will become partly online or fully online. It should be noted that in any online assessment task the student performance may be recorded, following the regulations described in: [https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia\\_reducida.pdf?\\_](https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf?_)

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

#### 4.1.Methodological overview

All lectures and seminars will be imparted on site. In the case of a new health emergency caused by the current pandemic all teaching will be moved online.

#### 4.2.Learning tasks

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### **4.3.Syllabus**

The course will address the following topics:

#### *SECTION I. PUBLIC SPENDING*

Topic 1. Public spending: Efficiency and equity

Topic 2. Social expenditures: services (education, health and social services) and economic benefits (pensions and unemployment protection)

Topic 3. Economic effects of social expenditure (I): Inequality and redistribution

Topic 4. Economic effects of social expenditure (I): Incentives and growth

Topic 5. Trends, sustainability and reform of social spending

#### *SECTION II. PUBLIC REVENUE*

Topic 6. Principles of taxation: efficiency, equity, and simplicity

Topic 7. Economic effects of tax system (I): Income redistribution

Topic 8. Economic effects of tax system (II): Incentives, avoidance and evasion

Topic 9. Multi-jurisdictional taxation (I): Regional issues

Topic 10. Multi-jurisdictional taxation (II): International issues

Topic 11. Recent trends in tax reform: the extensive model of tax reform; the dual income tax, and the flat tax

### **4.4.Course planning and calendar**

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### **4.5.Bibliography and recommended resources**

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