Academic Year/course: 2021/22

29009 - Public Sector Economy and Taxation

Syllabus Information

Academic Year: 2021/22
Subject: 29009 - Public Sector Economy and Taxation
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

2. Learning goals

3. Assessment (1st and 2nd call)

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. In the learning process, different teaching methodologies will be used depending on whether the modality of face-to-face or distance learning is used. The indicated teaching methodologies allow the involvement of the student in their learning process and allow the teachers to solve the problems and doubts that may arise.

The teaching methodologies for the face-to-face students are the following:

1. **Theory and practice sessions.** The presentation of contents by the teacher, including practical exercises on the blackboard.
2. **Workshop**. Supervised session where students work individually or in groups and receive assistance and guidance when necessary.
3. **Problem-based learning**. Educational approach oriented to learning and teaching in which the students solve real problems in small groups and under the supervision of a tutor.
4. **Project-oriented learning.** Situations in which the student must explore and work on a problem practical applying interdisciplinary knowledge. Learning by projects is an example of learning autonomous, in which students in small groups must develop a project or document as result of applying the acquired knowledge to a specific case.

The teaching methodologies for distance students are the following:

1. **The study materials prepared by the faculty**, which will consist, for each of topic that make up the course, of at least one didactic guide for the preparation of the theoretical contents, the elaboration of the continuous assessment tests, the offer of training activities on the Moodle platform (discussion forums, tasks, wikis...) and evaluation systems.

2. **Workshop.** Supervised session where students work individually or in groups and receive assistance and guidance when necessary.
3. **Problem-based learning.** Educational approach oriented to learning and teaching in which the students solve real problems in small groups and under the supervision of a tutor.
4. **Project-oriented learning.** Situations in which the student must explore and work on a problem practical applying interdisciplinary knowledge. Learning by projects is an example of learning autonomous, in which students in small groups must develop a project or document as result of applying the acquired knowledge to a specific case.

4.2. Learning tasks

This course is organized as follows:

A. Training activities for the face-to-face students:

Teaching sessions. This part consists on the 40% of the workload of this course. It includes the interaction of students with teaching teams through:

- Lectures. The teacher or external experts explain the contents to the students.
- Practice sessions. Practical exercises, problems and cases solved by the students.
- Assignments.
- Face-to-face tutorials, in which specific orientations will be offered on the different topics, additional contents for a deeper study of the course, tips for a better approach to the course and assessment tasks.

Autonomous work. This part consists on the 60% of the workload of this course. It includes:

- The individual study of the topics proposed by the teaching staff.
- The preparation of team and individual assignments. Preparation of activities to present or hand in in the practice sessions or assessment sessions.
- Autonomous work on the practical activities proposed by the teacher in the continuous assessment.
- Assessment tasks and exams.

B. Training activities for distance students:

Distance learning activities. This part consists on the 20% of the workload of this course. It includes the interaction of students with teaching teams through:

- Working sessions with Zoom, Google Meet and Microsoft Teams Videoconferencing platforms that allow classes, lectures and expository techniques to be carried out through the internet. In addition, it allows all the participants to share the desktop, so they can see the screen e.g. presentations, software, etc.
- Face-to-face/online tutorials, in which specific orientations will be offered on the different topics, additional contents for a deeper study of the course, tips for a better approach to the course and assessment tasks.
- Virtual work in networks or activities on the Moodle platform. Collaborative work that starts from a virtual space (Teaching Digital Ring, specifically Moodle platform), designed by the teacher and of restricted access, in which documents can be shared to work on them simultaneously and new ones can be added. It also contains the classes and lectures, both theoretical and virtual practical activities. It also allows the student to communicate in a synchronous and asynchronous manner, and participate in all the discussions.

Autonomous work training activities. This part consists on the 80% of the workload of this course. It includes:

- The individual study of the topics proposed by the teaching staff.
- The preparation of team and individual assignments. Preparation of activities to present or hand in in the practice sessions or assessment sessions.
- Autonomous work on the practical activities proposed by the teacher in the continuous assessment.
- Assessment tasks and exams.

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 (Agenda 2030)
- Topic 2. Market Failures and public intervention instruments
- Topic 3. Public Choice and social choice (SDG 4, 16 and 17)
- Topic 4. Public Sector growth and government failures

SECTION II. PUBLIC EXPENDITURE

- Topic 5. Public goods (SDG 6,7, 9, and 16)

- Topic 6. Externalities (SDG 6, 7, 11, 13 and 15)
- Topic 7. Welfare State I. Heath Care (SDG 3 y 10)
- Topic 8. Welfare State II. Education and Housing (SDG 4, 8 and 10)
- Topic 9. Equity, redistribution and social welfare (SDG 1, 2 and 10)

SECTION III. PUBLIC REVENUES
- Topic 10. Public revenues. The estructure of tax system
- Topic 11. Tax principles. Efficiency and equity (SDG 8 and 10)

SECTION IV. FISCAL FEDERALISM
- Topic 12. Fiscal Decentralization and efficiency
- Topic 13. The State model of autonomy. Regional and local Accounting of Spain (SDG 4, 16 and 17)
- Topic 14. European Finance. The Budget of the European Union (SDG 17)

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 Facultad de Empresa y Gestión Pública website and Moodle.

Training activities for the face-to-face students:	Hours
1.a. Face-to-face training activities: Lectures	60
1.b. Face-to-face training activities: Practice sessions	45
1.c. Face-to-face training activities: Assignments	5
1.e. Face-to-face training activities: Face-to-face tutorials	10
2.a. Autonomous work training activities: Individual study	75
2.b. Autonomous work training activities: The preparation of team and individual works	25
2.d. Autonomous work training activities: Autonomous work on the practical activities proposed by the teacher in the continuous assessment	70
2.e. Autonomous work training activities: Assessment tasks and exams	10
Training activities for distance students	**Hours**
1.a. Distance learning activities: work sessions with videoconferencing platforms	30
1.b. Distance learning activities: Face-to-face tutorials and / or online tutorials	10
1.c. Distance learning activities: Virtual work in networks or activities in the Moodle platform	20
2.a. Autonomous work training activities: Individual study	100
2.b. Autonomous work training activities: The preparation of team and individual works	35
2.d. Autonomous work training activities: Autonomous work on the practical activities proposed by the teacher in the continuous assessment	95
2.e. Autonomous work training activities: Assessment tasks and exams	10