

27421 - Public economics II

Syllabus Information

Academic year: 2023/24

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

The objective of this subject is to provide students with the conceptual and analytical tools that will enable them to understand and evaluate the role of taxes in the performance of the public sector. At the same time, the student is provided with the basic training necessary to approach in later subjects the study of the Spanish tax system and the autonomous and local treasuries.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement: 1 (End of poverty), 8 (Economic growth) and 10 (Reduction of inequalities).

2. Learning results

Upon completion of the subject, the student will be able to:

1. Know the different types of taxes and their respective function in the performance of the public sector.
2. Know the basic structure of the Spanish tax system.
3. Analyse the economic impact of a tax.
4. Know the principles of taxation - especially efficiency, equity and simplicity - and is able to use them to evaluate a tax, a tax measure or a tax reform.
5. Perform an economic analysis of the main taxes of any tax system: in particular, personal income tax and VAT.
6. Understand the problems derived from the international multiplicity of tax systems and know and apply the main instruments to solve them.

3. Syllabus

PART ONE. BASIC CONCEPTS

Unit 1. Public revenues. Taxes: taxes, fees and special contributions. The Spanish tax system.

Unit 2. The elements of the tax structure.

PART TWO. THE PRINCIPLES OF TAXATION

Unit 3. The principles of taxation and the optimal tax system.

Unit 4. The economic incidence of taxes.

Unit 5. Effects of taxes on efficiency.

PART THREE. TAX DESIGN THEORY

Unit 6. Income taxation.

Unit 8. Taxation on consumption.

Unit 9. International taxation issues.

Unit 7. Wealth taxation.

4. Academic activities

The subject is developed around the following activities:

1. Presentation of the topics, bibliographical orientation and approach and, if necessary, resolution of exercises by the teacher.
2. Personal work of the student, individually and in groups, for the study of the subject, the resolution of exercises and the preparation of the exam.
3. Resolution, presentation and discussion in class of the exercises previously proposed by the teacher.
4. Personalized, individual and group tutoring.
5. Exam of the subject.

It is foreseen that the teaching methodology will be face-to-face. However, if circumstances require it, the classes may be taught

online.

The distribution of time among the various activities is as follows:

Master classes for presentation, orientation and conclusion of the topics: 26 hours.

Presentation and discussion of exercises: 30 hours.

Preparation of exercises and independent study by the student: 90 hours.

Assessment tests. 4 hours (outside class hours)

5. Assessment system

The student must demonstrate achievement of the intended learning results through the assessment activities:

1st An individual written exam, carried out during the examination period of each of the two calls of the term, aimed to assess the acquisition of knowledge and skills of the subject. In it, the student will be asked to solve a series of theoretical, practical and theoretical-practical exercises corresponding to all the material covered in the subject. Assessment criteria are as follows:

Ability to answer in a reasoned and argued way to the exercises given by the teacher. Ability to apply with precision and relate the concepts developed in the subject.

Maximum rigor in the use of economic language and the concepts of the economics of taxation.

2nd On a voluntary basis, the realization, presentation and discussion of a series of theoretical, practical and theoretical-practical exercises by groups of students. The assessment of the exercises will be integrated by the evaluation of the written text and of the interventions and participation in class of each member of the group. Assessment criteria are as follows: Ability to give reasoned answers to the exercises formulated by the teacher and, if necessary, to discuss them in a reasoned way

Ability to present and discuss in an argumentative way the full content of the bibliography recommended by the teacher, beyond the specific questions posed for written resolution.

Ability to correctly link the problems addressed in each session with those examined in other sessions.

Maximum rigor in the use of economic language and the concepts of the economics of taxation, both in the exercises solved in writing and in the discussion with the other students and the teacher.

Unjustified non-attendance to an exercise resolution class will result in a grade of zero in the exercises that are being solved in that session.

The copying, by a group, of an exercise solved by another group, in this year or in previous years, will result in a grade of zero in that exercise.

The student who chooses to do this activity agrees to complete all the exercises proposed by the teacher.

The grade obtained in the group exercises will have a weight of 30% in the final grade of the subject. That