

29009 - Public Sector Economy and Taxation

Información del Plan Docente

Academic Year	2016/17
Academic center	228 - Facultad de Empresa y Gestión Pública
Degree	429 - Degree in Public Management and Administration
ECTS	12.0
Course	2
Period	Annual
Subject Type	Compulsory
Module	---

1. Basic info

1.1. Recommendations to take this course

1.2. Activities and key dates for the course

2. Initiation

2.1. Learning outcomes that define the subject

2.2. Introduction

3. Context and competences

3.1. Goals

3.2. Context and meaning of the subject in the degree

3.3. Competences

3.4. Importance of learning outcomes

4. Evaluation

5. Activities and resources

5.1. General methodological presentation

The learning process that has been designed for this course is based on the following activities:

In the process of learning, different teaching methods will be used: expository didactic techniques for the theoretical classes and more participatory techniques will also be used. This second type of activities allows student involvement in the learning process and allows the teacher to realise the problems and concerns that may arise in the various topics.

In addition to the scheduled classes, the student must make an effort to study and be familiar with the basic content of the

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course.

5.2.Learning activities

The programme offered to the students to help them achieve the learning results includes the following activities:

1: Theoretical Classes: these will consist of lectures, in which the fundamental concepts of the topics of the programme will be explained by the teacher.

2: Practical Classes: two kind of activities will be used:

- Activities to learn theoretical concepts but with the active participation of the students, because they will apply already acquired knowledge to the understanding of new concepts.
- Resolution of practical exercises.

3: Tutorials: they allow a more direct and personal support to students in order to answer questions about the contents of the subject and guide them in their studies and in the resolution of exercises. These tutorials may be individual or in a group.

5.3.Program

MODULE I. PUBLIC SECTOR

Lesson 1. Institutional framework of the Spanish public sector. Budget and fiscal policy indicators

Lesson 2. Market Failures and public intervention instruments

Lesson 3. Public Choice and social choice

Lesson 4. Public Sector growth and government failures

MODULE II. PUBLIC EXPENDITURE

Lesson 5. Public goods

Lesson 6. Externalities

Lesson 7. Welfare State I. Health Care

Lesson 8. Welfare State II. Education and Housing

Lesson 9. Equity, redistribution and social welfare

MODULE III. PUBLIC REVENUES

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Lesson 10. Public revenues. The structure of tax system

Lesson 11. Tax principles. Efficiency and equity

MODULE IV. FISCAL FEDERALISM

Lesson 12. Fiscal Decentralization and efficiency

Lesson 13. The State model of autonomy. Regional and local Accounting of Spain.

Lesson 14. European Finance. The Budget of the European Union

5.4.Planning and scheduling

The schedule of the theoretical and practical classes and other activities will be communicated by the teacher and through the adequate channels.

Training and assessment activities	Distribution	Hours
CLASSROOM ACTIVITIES		120
Theoretical classes	30 weeks of 2.6 hours	80
Practical classes	30 weeks of 1.3 hours	40
NON-CLASSROOM ACTIVITIES		
Exams		10
Individual work, including tutorials and preparation of exams		170
TOTAL		300 (12 ECTS)

5.5.Bibliography and recommended resources

The updated bibliography can be found in the University Library (go to 'bibliografía recomendada' in '<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>')

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