

Información del Plan Docente

Academic Year	2017/18
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.Introduction****1.2.Recommendations to take this course****1.3.Context and importance of this course in the degree****1.4.Activities and key dates****2.Learning goals****2.1.Learning goals****2.2.Importance of learning goals****3.Aims of the course and competences****3.1.Aims of the course****3.2.Competences****4.Assessment (1st and 2nd call)****4.1.Assessment tasks (description of tasks, marking system and assessment criteria)****5.Methodology, learning tasks, syllabus and resources****5.1.Methodological overview****5.2.Learning tasks****5.3.Syllabus**

The course will address the following topics:

61335 - Issues of Public Economics

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

5.4.Course planning and calendar

5.5.Bibliography and recommended resources