



Teaching Guide				
Identifying Data			2021/22	
Subject (*)	Public Finance	Code	611G01026	
Study programme	Grao en Economía			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	2nd four-month period	Third	Obligatory	6
Language	Spanish			
Teaching method	Face-to-face			
Prerequisites				
Department	Economía			
Coordinador	Suarez Mallo, Maria de la Cruz	E-mail	m.c.suarez.mallo@udc.es	
Lecturers	Casal Rodríguez, Bruno Dosío López, Manuel Jesús Prado Dominguez, A. Javier Suarez Mallo, Maria de la Cruz	E-mail	bruno.casal@udc.es manuel.dosio@udc.es ajavier.prado@udc.es m.c.suarez.mallo@udc.es	
Web				
General description	The delimitation of the Public Sector in the economy, the functions performed by the Public Sector and public revenues will be studied. Likewise, the main tributes that exist today in Spain will be seen. Finally, the problem of public debt will be studied.			
Contingency plan	<p>1. Modifications in content: No changes will be made.</p> <p>2. Methodologies:</p> <p>a) Teaching methodologies that are maintained Master Session ?Tutored works (with personalized attention) (computed in the evaluation) -Customized attention</p> <p>b) Teaching methodologies that are modified No changes will be made.</p> <p>3. Mechanisms for personalized attention to students:</p> <p>-Email: At the request of the student and when required by the teaching schedule. It will be used to make consultations, request virtual meetings, to resolve doubts and to carry out the necessary follow-ups of supervised works. ?Moodle: The same use as in the previous case. Depending on the need of the students, "thematic forums associated with the modules" of the subject will be held to formulate the required queries. -Teams: From 1 to 2 weekly sessions to monitor and support supervised work.</p> <p>4. Modifications in the evaluation:</p> <p>a.) If there was a possibility of taking the test: Exam (60%) and continuous evaluation (40%). b). In any other case: Supervised works (100%): In relation to supervised works, the following will be valued: -Methodological adaptation of the work proposals. ?The depth of the content. The use of current and complementary sources. The presentation with expository clarity. . c.) Evaluation observations: (For full-time students, part-time students, requirements to pass the subject, assessment conditions at the second opportunity, etc.) 1. Those listed in the teaching guide are maintained, except that: attendance computation and scoring. 2.REQUIREMENTS TO OVERCOME THE SUBJECT: 1. Attend and participate regularly in class activities. 2.Get a score of 50% of the weight of each of the parts under evaluation (supervised works) .3.Deliver and expose the supervised works on the scheduled dates. 4. The opportunity for July will be subject to the same criteria as for June. 5. Modifications of the bibliography or the webgraphy: -Without changes.</p>			



Study programme competences / results	
Code	Study programme competences / results
A1	CE1- Contribuír á boa xestión da asignación de recursos tanto no ámbito privado como no público.
A2	CE2-Identificar e anticipar problemas económicos relevantes en relación coa asignación de recursos en xeral, tanto no ámbito privado como no público.
A3	CE3-Aportar racionalidade á análise e á descripción de calquera aspecto da realidade económica.
A4	CE4-Avaliar consecuencias e distintas alternativas de acción e seleccionar as mellores, dados os obxectivos.
A5	CE5-Emitir informes de asesoramento sobre situación concretas da economía (internacional, nacional ou rexional) ou de sectores da mesma.
A6	CE6-Redactar proxectos de xestión económica a nivel internacional, nacional ou rexional. Integrarse na xestión empresarial.
A7	CE7-Identificar as fontes de información económica relevante e o seu contido.
A8	CE8-Entender as institucións económicas como resultado e aplicación de representacións teóricas ou formais acerca de cómo funciona a economía.
A9	CE9-Derivar dos datos información relevante imposible de recoñecer por non profesionais.
A10	CE10-Usar habitualmente a tecnoloxía da información e as comunicación en todo a seu desempeño profesional.
A11	CE11Leer e comunicarse no ámbito profesional en máis dun idioma, en especial en inglés.
A12	CE12-Aplicar á análise dos problemas criterios profesionais baseados no manexo de instrumentos técnicos.
A13	CE13-Comunicarse con fluidez no seu contorno e traballar en equipo.
B1	CB1 - Que os estudantes demostren posuir e comprender coñecementos nun área de estudo que parte da base da educación secundaria xeral, e que soe encontrar nun nivel que, aínda que se apoia en libros de texto avanzados, inclúe tamén algúns aspectos que implican coñecementos procedentes da vangarda do seu campo de estudo.
B2	CB2 - Que os estudantes saiban aplicar os seus coñecementos ó seu traballo ou vocación dun xeito profesional e posúan as competencias que se demostran por medio da elaboración e defensa de argumentos e a resolución de problemas dentro da su entorna de traballo.
B3	CB3 - Que os estudantes teñan a capacidade de reunir e interpretar datos relevantes (normalmente dentro da su área de estudo) para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética
B4	CB4 - Que os estudantes poidan transmitir información, ideas, problemas e solucións a un público tanto especializado como non especializado
B5	CB5 - Que os estudantes desenvolvesen aquelas habilidades de aprendizaxe necesarias para emprender estudos posteriores cun alto grao de autonomía
B6	CG1- Que os estudantes formados se convertan en profesionais capaces de analizar, reflexionar e intervir sobre os diferentes elementos que constitúen un sistema económico
B7	CG2 - Que os estudantes coñezan o funcionamento e as consecuencias dos sistemas económicos, as distintas alternativas de asignación de recursos, acumulación de riqueza e distribución da renda e estean en condicións de contribuír ao seu bo funcionamento e mellora
B8	CG3 -Que os estudantes sexan capaces de identificar e anticipar os problemas económicos relevantes, identificar alternativas de resolución, seleccionar as máis axeitadas e avaliar os resultados aos que conduce.
B9	CG4 -Que os estudantes respecten os dereitos fundamentais e de igualdade de oportunidades, non discriminación e accesibilidade universal das persoas con minusvalidez.
C1	CT1-Expresarse correctamente, tanto de forma oral coma escrita, nas linguas oficiais da comunidade autónoma.
C2	Dominar a expresión e a comprensión de forma oral e escrita dun idioma estranxeiro.
C3	Utilizar as ferramentas básicas das tecnoloxías da información e as comunicacións (TIC) necesarias para o exercicio da súa profesión e para a aprendizaxe ao longo da súa vida.
C4	CT2-Desenvolverse para o exercicio dunha cidadanía aberta, culta, crítica, comprometida, democrática e solidaria, capaz de analizar a realidade, diagnosticar problemas, formular e implantar solucións baseadas no coñecemento e orientadas ao ben común.
C5	CT3-Entender a importancia da cultura emprendedora e coñecer os medios ao alcance das persoas emprendedoras.
C6	CT4-Valorar criticamente o coñecemento, a tecnoloxía e a información dispoñible para resolver os problemas cos que deben enfrontarse.
C7	CT5-Asumir como profesional e cidadán a importancia da aprendizaxe ao longo da vida.
C8	CT6-Valorar a importancia que ten a investigación, a innovación e o desenvolvemento tecnolóxico no avance socioeconómico e cultural da sociedade.



Learning outcomes			
Learning outcomes	Study programme competences / results		
Analyze and evaluate tax systems	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13	B1 B2 B3 B4 B5 B6 B7 B8 B9	C1 C4 C5 C6 C7 C8
Capable of working as a team	A3 A6 A13	B3 B4 B5 B6	C1 C2 C3 C4 C5 C6 C7 C8

Contents	
Topic	Sub-topic
Topic 1. The Public Sector	Delimitation of the Public Sector  Public Sector Functions  Budget and budgeting
Topic 2. Public income	Main public income.  Main elements of taxes  Classification of taxes
Topic 3. Direct Taxes	Personal Income Tax  Tax on equity.  Corporation Income Tax  Other direct taxes
Topic 4. Indirect Taxes	Sales Tax  Taxes on specific consumption



pic 5. Public Debt and other public revenues.	Characteristics of public debt
	Current problem

Planning				
Methodologies / tests	Competencies / Results	Teaching hours (in-person & virtual)	Student?s personal work hours	Total hours
Guest lecture / keynote speech	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C2 C3 C4 C5 C6 C7 C8	17	34	51
Objective test	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C2 C3 C4 C5 C6 C7 C8	2	18	20
Case study	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C2 C3 C4 C5 C6 C7 C8	25	50	75
Personalized attention		4	0	4

(\*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies	
Methodologies	Description
Guest lecture / keynote speech	heoretical classes on the methodological basis of the master class. Theoretical and practical classes based on a methodology of approaching the subject to reality, past and current.
Objective test	heoretical practical written test in which the student must accredit the knowledge of the subject taught.
Case study	Analysis and debate of practical cases. Development of the practical annexes of each theme of the Program.

Personalized attention	
Methodologies	Description
Objective test Case study	Intended to reinforce the autonomous learning of the student through the monitoring and supervision of the different programmed activities in relation to the supervised works (search of economic data, bibliographical sources, exhibition of works, etc.).  The tutoring will be conducted for small groups of 15 students.

Assessment			
Methodologies	Competencies / Results	Description	Qualification



Objective test	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C2 C3 C4 C5 C6 C7 C8	The final format will be communicated to the students in the course schedule.	70
Case study	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C2 C3 C4 C5 C6 C7 C8	Analysis and debate of practical cases. Development of the practical annexes of each theme of the program.	30

### Assessment comments

The objective of the mixed test will be carried out on the dates established by the center for the opportunities of the second semester and in the month of July, respectively.

The delivery of case studies, work and oral presentation will be carried out on the dates established by the teacher within the period in which the academic activities of the semester are developed. The subsequent delivery and oral presentation are subject to the existence of a cause of force majeure, and justified, which prevents the student from doing so in the period mentioned above.

It will have a non-presentation grade who participates in evaluation activities that weigh less than 20% in the final grade, regardless of the score obtained.

It is forbidden to access the examination room with any device that allows communication with the outside and / or storage of information, except those expressly authorized by the teacher.

The conditions of the evaluation at the second opportunity and at the advance opportunity will be the same as at the first opportunity. On the other hand, the student who credits or requests partial dedication (in person attendance) or academic waiver of attendance exemption, can pass the subject, obtaining exclusively the qualification that corresponds to the objective test (examination) in the final weighting.

### Sources of information

<b>Basic</b>	Busto Gisbert, A. (2017): Curso Básico de Hacienda Pública. 4ª edición. Editorial: Civitas, Madrid. Libro amarillo de los PGE: Último texto disponible, Congreso de los Diputados, recurso obtenible en la web Navarro Pascual y Paniagua Soto (2016): Hacienda Pública I y II. Pearson Education Madrid. Rosen H.S. (2016): Hacienda Pública, Mc Graw Hill. Madrid.
<b>Complementary</b>	Esteller-More, Alejandro: Economía de los impuestos. McGraw-Hill. Madrid Albi Ibáñez; González-Páramo; Zubiri: (2009): Economía Pública I y II. Ariel. Madrid Busto Gisbert, A. (2007): Lecciones de Hacienda Pública. Ed. Colex, Madrid Paniagua Soto y Navarro Pascual (2011): Hacienda Pública I y II. Pearson Education Madrid. Rosen H.S. (2002): Hacienda Pública, Mc Graw Hill. Madrid. Stiglitz, J.E. (1988): La Economía del Sector Público. Antoni Boch (ed) 3ª edición 2006. Barcelona.

### Recommendations

Subjects that it is recommended to have taken before

Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus

Other comments



(\*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.