



## Teaching Guide

Identifying Data					2024/25
Subject (*)	Principles of Public Finance		Code	611G01021	
Study programme	Grao en Economía				
Descriptors					
Cycle	Period	Year	Type	Credits	
Graduate	1st four-month period	Third	Obligatory	6	
Language	SpanishGalicianEnglish				
Teaching method	Face-to-face				
Prerequisites					
Department	Economía				
Coordinador	Prado Dominguez, A. Javier		E-mail	ajavier.prado@udc.es	
Lecturers	Casal Rodríguez, Bruno Martín Bermúdez, Federico Prado Dominguez, A. Javier		E-mail	bruno.casal@udc.es federico.martin@udc.es ajavier.prado@udc.es	
Web					
General description	<p>Introductory course covers topics related to teaching:</p> <ul style="list-style-type: none"> <li>*. The analysis of the economic behavior of the individual subjects and of the companies in their relation with the public sector.</li> <li>*. The economic analysis of public expenditures and the budget.</li> <li>*. The economic analysis of public revenues.</li> </ul> <p>Its main objective is to serve as an introduction to the other subjects that will be taught in the degree in Economics that have to do, directly or indirectly, with the economic and financial activity of the public sector.</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.
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		
Know the nature and functionality of the State and the Public Sector.	A1	B1	C1
	A2	B2	C3
	A3	B3	C4
	A4	B4	C6
	A5	B5	C7
	A6	B6	C8
	A7	B7	
	A8	B8	
	A9	B9	
	A10		
	A12		



Interpret and assess the public budget.	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13	B1 B2 B3 B4 B5 B6 B7 B8 B9	C1 C3 C4 C6
Knowledge of the main current public expenditure programs.	A1 A2 A3 A6 A7 A8 A9 A10 A11 A12 A13	B1 B2 B3 B4 B5 B6 B7 B8 B9	C1 C3 C4 C6 C7 C8
Economic study of political and administrative decentralization.	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A12	B1 B2 B3 B4 B5 B6 B7 B8 B9	C1 C3
Ability to critically analyze the knowledge acquired and ability to apply practical theoretical concepts to know.	A3 A4 A8 A9 A13	B1 B2 B3 B4 B5 B7 B8 B9	C1 C3 C4 C5

Contents	
Topic	Sub-topic



Topic 1. Public Finance and Public Sector	<ol style="list-style-type: none"> <li>1. Public Economy and financial activity.</li> <li>2. The Public Sector as a subject of financial activity.</li> <li>3. Public Economy; evolution of current thinking and trends.</li> <li>4. Public Sector; economic operations. Measurement.</li> <li>5. The Public sector in Spain.</li> </ol>
Topic 2. Introduction to public intervention. Collective election.	<ol style="list-style-type: none"> <li>1. The reasons for public intervention.</li> <li>2. Market failures.</li> <li>3. Collective election.</li> </ol>
Topic 3. The Public Budget	<ol style="list-style-type: none"> <li>1. General principles of Public Budget management.</li> <li>2. Budgetary techniques.</li> <li>3. Public expenses and revenues.</li> <li>4. Growth of public spending. Explanatory theories</li> <li>5. The Welfare State. Main spending programs</li> </ol>
Topic 4. Introduction to the taxation.	<ol style="list-style-type: none"> <li>1. Basic tax concepts.</li> <li>2. Main categories of public revenue.</li> <li>3. Tax principles.</li> <li>4. Indicators.</li> </ol>
Topic 5. General Theory of Imposition	<ol style="list-style-type: none"> <li>1. Taxes and economic efficiency.</li> <li>2. Tax distortions and excess tax assessment.</li> </ol>
Topic 6. Fiscal Federalism	<ol style="list-style-type: none"> <li>1. Economic justification of decentralization.</li> <li>2. The number of levels of government and the division of responsibilities.</li> <li>3. Aspects of financing through taxes.</li> </ol>

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 A7 A8 A9 A10 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C6	17	51	68
Supervised projects	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	2	16	18
Oral presentation	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	3	9	12
Workshop	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	20	20	40
Objective test	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 C1 C3 C4 C5 C6 C7 C8	4	4	8



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	Oral presentation complemented with the use of audiovisual media and the introduction of some questions addressed to students, to transmit knowledge and facilitate learning.
Supervised projects	roups of three to five components will be created for the development of a work proposed by the teacher. The purpose of the work will be to promote the autonomous learning of students under the tutelage of the teacher.
Oral presentation	he students will make a presentation of the supervised work carried out and / or the study cases proposed by the professor. It will have a maximum duration of 15 minutes per group. Subsequently a debate will begin.
Workshop	The student is faced with the task of describing a specific situation that poses a problem that must be understood, evaluated and solved, individually or by a group of people. The student must be able to analyze a series of facts, referring to a particular topic of the subject proposed by the teacher, to reach a reasoned decision, either individually or through a discussion process in small work groups (3-5 students) .
Objective test	Written test used for the assessment of learning that can combine different types of questions: concepts (formulate questions in the form of a direct question on fundamental concepts of the subject), essay (questions of a certain breadth of written development that are valued and approximate to the expected response, combined with the ability to reason (argue, relate, etc.) can also be formulated with only one type of any of these questions.

Personalized attention	
Methodologies	Description
Supervised projects	Intended to reinforce the autonomous learning of the student through the monitoring and supervision of the different activities programmed in relation to the tutorized works (search of economic data, bibliographical sources, exhibition of works, etc.). TGR: Small group tutorials will be planned throughout the course. They will be aimed at reinforcing the student's autonomous learning through the monitoring and supervision of the different programmed activities (search for economic data, bibliographic sources, problem solving, exhibition of works, seminars, etc.)

Assessment			
Methodologies	Competencies / Results	Description	Qualification
Supervised projects	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	For its evaluation the following aspects will be taken into account: structure, content, sources of information used, the writing of the work and the critical analysis.	10
Oral presentation	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	The support used in the presentation, the domain of the subject and the ability to synthesize will be positively valued.	10
Workshop	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 B9 C1 C3 C4 C5 C6 C7 C8	The teacher will ask the students a question related to the lectures or economic news about the activity of the public sector for its study by the student and their subsequent discussion in the classroom.	30



Objective test	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A12 A13 B2 B1 B3 B4 B5 B6 B7 B8 C1 C3 C4 C5 C6 C7 C8	It will consist of a written exam that will combine questions about fundamental concepts of the subject with type test questions.	50
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### Assessment comments

#### Evaluation observations

##### A) EVALUATION REGULATIONS:

1. Assessment conditions: It is forbidden to access the exam room with any device that allows communication with the outside and / or information storage.

2. Identification of the student: The student must prove her personality in accordance with current regulations.

##### B) TYPES OF RATING:

1. Qualification of not presented: Corresponds to the student, when he only participates in evaluation activities that have a weighting of less than 20% on the final qualification, regardless of the qualification achieved.

2. Students with recognition of part-time dedication and academic waiver of attendance exemption: Except for the dates approved in the Faculty Board for the final objective test, for the remaining tests a specific calendar of compatible dates will be agreed at the beginning of the course with your dedication.

##### C) EVALUATION OPPORTUNITIES:

1. First opportunity: the evaluation criteria previously indicated in this section will be applied.

2. Second chance: the evaluation criteria are the same for all evaluation opportunities, always taking into account the regulations on the second chance (article 18, section 5).

3. Early call: In the early call, it is possible to recover the points of the continuous assessment (problem solving, short answer tests, and interventions during the lectures) by means of additional questions to the final objective test.

##### D) OTHER EVALUATION OBSERVATIONS:

The possibility of conducting partial exams on the subject is not excluded. The teacher as part of the teaching schedule, keeping their grade until the second opportunity, will announce these partial exams.

E) ACADEMIC FRAUD: Fail grade in the session in which the offense is committed and regarding the matter in which it was committed: the student will be graded with "fail" (numerical grade 0) in the corresponding session of the academic year, whether the commission of the offense it occurs on the first opportunity as on the second. To do this, your rating in the first chance report will be modified, if necessary.

### 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.
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Complementary	
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## 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

It is recommended to follow the indications given in this Teaching Guide. Moreover:

1. The delivery of the documentary works carried out in this subject:
  - a. It will be requested in virtual format and / or computer support.
  - b. It will be done through Moodle, in digital format without the need to print them.
2. The importance of ethical principles related to sustainability values in personal and professional behavior must be taken into account.
3. Work will be done to identify and modify sexist prejudices and attitudes and the environment will be influenced to modify them and promote values of respect and equality.
4. The full integration of students who, for physical, sensory, psychological or sociocultural reasons, have trouble to an adequate, equal and profitable access to university life will be facilitated. Finally, all aspects related to "academic exemption", "dedication to study", "permanence" and "academic fraud" will be governed in accordance with the current academic regulations of the UDC.

(\*)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.