



## Teaching Guide

| Identifying Data    |  |        |  |         | 2024/25 |
|---------------------|--|--------|--|---------|---------|
| 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            | SpanishEnglish   |        |  |         |         |
| Teaching method     | Face-to-face   |        |  |         |         |
| Prerequisites       |  |        |  |         |         |
| Department          | Economía   |        |  |         |         |
| Coordinador         | Prado Dominguez, A. Javier   | E-mail | ajavier.prado@udc.es   |         |         |
| Lecturers           | Casal Rodríguez, Bruno<br>Martín Bermúdez, Federico<br>Prado Dominguez, A. Javier  | E-mail | bruno.casal@udc.es<br>federico.martin@udc.es<br>ajavier.prado@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. |        |  |         |         |

## 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                                    | B1 | C1 |
|                                  | A2                                    | B2 | C4 |
|                                  | A3                                    | B3 | C5 |
|                                  | A4                                    | B4 | C6 |
|                                  | A5                                    | B5 | C7 |
|                                  | A6                                    | B6 | C8 |
|                                  | A7                                    | B7 |    |
|                                  | A8                                    | B8 |    |
|                                  | A9                                    | B9 |    |
|                                  | A10                                   |    |    |
|                                  | A11                                   |    |    |
|                                  | A12                                   |    |    |
|                                  | A13                                   |    |    |
| Capable of working as a team     | A3                                    | B3 | C1 |
|                                  | A6                                    | B4 | C2 |
|                                  | A13                                   | B5 | C3 |
|                                  |                                       | B6 | C4 |
|                                  |                                       |    | C5 |
|                                  |                                       |    | C6 |
|                                  |                                       |    | C7 |
|                                  |                                       |    | C8 |

| Contents |           |
|----------|-----------|
| Topic    | Sub-topic |



|   |  |
|---|--|
| Topic 1. The Public Sector                      | <p>Delimitation of the Public Sector</p> <p>Public Sector Functions</p> <p>Budget and budgeting</p>      |
| Topic 2. Public income                          | <p>Main public income.</p> <p>Main elements of taxes</p> <p>Classification of taxes</p>                  |
| Topic 3. Direct Taxes                           | <p>Personal Income Tax</p> <p>Tax on equity.</p> <p>Corporation Income Tax</p> <p>Other direct taxes</p> |
| Topic 4. Indirect Taxes                         | <p>Sales Tax</p> <p>Taxes on specific consumption</p>  |
| Topic 5. Public Debt and other public revenues. | <p>Characteristics of public debt</p> <p>Current problem</p>   |

## 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<br>A7 A8 A9 A10 A11<br>A12 A13 B2 B1 B3 B4<br>B5 B6 B7 B8 B9 C1<br>C2 C3 C4 C5 C6 C7<br>C8 | 17                                   | 34                            | 51          |
| Objective test                 | A1 A2 A3 A4 A5 A6<br>A7 A8 A9 A10 A11<br>A12 A13 B2 B1 B3 B4<br>B5 B6 B7 B8 B9 C1<br>C2 C3 C4 C5 C6 C7<br>C8 | 2                                    | 18                            | 20          |
| Case study                     | A1 A2 A3 A4 A5 A6<br>A7 A8 A9 A10 A11<br>A12 A13 B2 B1 B3 B4<br>B5 B6 B7 B8 B9 C1<br>C2 C3 C4 C5 C6 C7<br>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.<br>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<br>Case study | <p>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.).</p> <p>The tutoring will be conducted for small groups of 15 students.</p> <p>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.)</p> |

### Assessment

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

### 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.   |
| <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

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."

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(\*)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.