



Universitat de Lleida

DEGREE CURRICULUM  
**PUBLIC SECTOR ECONOMICS**

Coordination: F. Xavier Ruiz del Portal

Academic year 2015-16

## Subject's general information

<b>Subject name</b>	PUBLIC SECTOR ECONOMICS
<b>Code</b>	101340
<b>Semester</b>	1r Q Avaluació Continuada
<b>Typology</b>	Optativa
<b>ECTS credits</b>	6
<b>Theoretical credits</b>	0
<b>Practical credits</b>	0
<b>Coordination</b>	F. Xavier Ruiz del Portal
<b>Office and hour of attention</b>	Consultar tablero de anuncios de la secretaria del Departamento de Economía
<b>Department</b>	Economia Aplicada
<b>Modality</b>	Presencial
<b>Important information on data processing</b>	Consult <a href="#">this link</a> for more information.
<b>Language</b>	Català
<b>Degree</b>	Degree in Business Administration and Management
<b>Distribution of credits</b>	F. Xavier Ruiz del Portal 3,- Emili Elias 1,5 Josep Farrero Jordana 1,5
<b>Office and hour of attention</b>	Consultar tablero de anuncios de la secretaria del Departamento de Economía
<b>E-mail addresses</b>	rportal@econap.udl.cat emili.elias@econap.udl.cat josep.farrero@econap.udl.cat

F. Xavier Ruiz del Portal  
Emili Elias  
Josep Farrero Jordana

## Subject's extra information

The course as part of the academic plan

The subject of Economics of the public sector belongs to the fourth year of the Degree in Business Administration and is taught during the first semester. Included in the optional module and in the field of applied economics.

## Learning objectives

- Treball en equip i lideratge: 1.Planificar un treball en equip. 2.Recopilar la informació i seleccionar-la. 3.Elaborar un treball en equip, d'acord amb criteris de qualitat donats i utilitzant la terminologia específica. 4.Prendre acords amb els companys de l'equip i amb estudiants d'altres equips. 5.Acceptar idees diferents i defensar-les. Defensar les pròpies idees. 6.Ajudar la resta de companys de l'equip i d'altres equips.
- Actuar sobre la base del rigor, el compromís personal i l'orientació a la qualitat: 1.Buscar i interpretar la informació continguda en el pressupost públic. 2.Buscar i interpretar la informació sobre el sector públic inclosa en altres fonts estadístiques. 3.Identificar situacions de fallada de mercat i avaluar els diferents instruments públics per solucionar-les. 4.Saber jutjar el grau d'eficiència i equitat d'un programa de despesa pública. 5.Conèixer les tècniques d'avaluació de la despesa pública. 6.Jutjar el grau d'equitat i eficiència dels impostos. 6. Saber mesurar la progressivitat impositiva i identificar situacions d'incidència impositiva. 7.Valorar el model de finançament dels governs autonòmics sobre la base dels principis d'autonomia financera i de solidaritat. 8.Conèixer i valorar el model de finançament dels ens locals. 9.Coneixer els models d'imposició òptima. 10. Valorar els models d'imposició òptima.
- Capacitat d'organitzar i planificar: 1.Planificar un treball en equip. 2.Recopilar la informació i seleccionar-la. 3.Elaborar un treball en equip, d'acord amb criteris de qualitat donats i utilitzant la terminologia específica. 4.Prendre acords amb els companys de l'equip i amb estudiants d'altres equips. 5.Acceptar idees diferents i defensar-les. 6.Defensar les pròpies idees. 7.Ajudar la resta de companys de l'equip i d'altres equips.
- Capacitat d'anàlisi i de síntesi: 1.Buscar i interpretar la informació continguda en el pressupost públic. 2.Buscar i interpretar la informació sobre el sector públic inclosa en altres fonts estadístiques. 3.Identificar situacions de fallada de mercat i avaluar els diferents instruments públics per solucionar-les. 4.Saber jutjar el grau d'eficiència i equitat d'un programa de despesa pública. 5.Conèixer les tècniques d'avaluació de la despesa pública. 6. Jutjar el grau d'equitat i eficiència dels impostos. 7.Saber mesurar la progressivitat impositiva i identificar situacions d'incidència impositiva. 8.Valorar el model de finançament dels governs autonòmics sobre la base dels principis d'autonomia financera i de solidaritat. 9.Conèixer i valorar el model de finançament dels ens locals. 10. Coneixer i valorar els models d'imposició òptima.

## Competences

### University of Lleida strategic competences

- Correctness in oral and written language.

### Goals

- Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources. Identify situations of market failure and evaluate different public instruments to solve them. Knowing how to judge the degree of efficiency

and equity of public spending program. Learn the techniques for evaluating public spending. Judge the degree of equity and efficiency of taxes. Know how to identify and measure tax progressivity tax incidents. Assess the financial model of regional governments based on principles of financial autonomy and solidarity. Know and value of local funding model. Planning a teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific technology.

- Master Information and Communication Technologies.

## Goals

- Planning a teamwork-Gather information and select it. Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources.

## Degree-specific competences

- Identify and interpret the economical, environmental, political, sociological and technological factors in local, national and international ambits, and their repercusion upon organizations.

## Goals

- Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources. Identify situations of market failure and evaluate different public instruments to solve them. Knowing how to judge the degree of efficiency and equity of public spending program. Learn the techniques for evaluating public spending. Judge the degree of equity and efficiency of taxes. Know how to identify and measure tax progressivity tax incidents. Assess the financial model of regional governments based on principles of financial autonomy and solidarity. Know and value of local funding model. Planning a teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific technology.

## Degree-transversal competences

- Ability to criticise and be self-critical.

## Goals

- Plan teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific terminology. Make agreements with teammates and students from other teams. Accept different ideas and defend them. Defend their own ideas. Help other teammates and other teams.

- Ability to organise and plan.

## Goals

- Plan teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific terminology. Make agreements with teammates and students from other teams. Accept different ideas and defend them. Defend their own ideas. Help other teammates and other teams.

- Teamwork and leadership.

## Goals

- Plan teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific terminology. Make agreements with teammates and students from other teams. Accept different ideas and defend them. Defend their own ideas. Help other teammates and other teams.
- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration.

## Goals

- Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources. Identify situations of market failure and evaluate different public instruments to solve them. Knowing how to judge the degree of efficiency and equity of public spending program. Learn the techniques for evaluating public spending. Judge the degree of equity and efficiency of taxes. Know how to identify and measure tax progressivity tax incidents. Assess the financial model of regional governments based on principles of financial autonomy and solidarity. Know and value of local funding model. Planning a teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific technology. Make agreements with teammates and students from other teams. Accept different ideas and defend them. Defend their own ideas. Help other teammates and other teams.
- Ability to analyse and synthesise.

## Goals

- Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources. Identify situations of market failure and evaluate different public instruments to solve them. Knowing how to judge the degree of efficiency and equity of public spending program. Learn the techniques for evaluating public spending. Judge the degree of equity and efficiency of taxes. Know how to identify and measure tax progressivity tax incidents. Assess the financial model of regional governments based on principles of financial autonomy and solidarity. Know and value of local funding model. Planning a teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific terminology.
- Act in accordance with rigour, personal compromise and in a quality orientated way.

## Goals

- Find and interpret the information contained in the state budget. Find and interpret information about the public sector included in other statistical sources. Identify situations of market failure and evaluate different public instruments to solve them. Knowing how to judge the degree of efficiency and equity of public spending program. Learn the techniques for evaluating public spending. Judge the degree of equity and efficiency of taxes. Know how to identify and measure tax progressivity tax incidents. Assess the financial model of regional governments based on principles of financial autonomy and solidarity. Know and value of local funding model. Planning a teamwork. Gather information and select it. Develop teamwork, according to quality criteria given and using specific technology. Accept different ideas and defend them. Defend their own ideas. Help other teammates and other teams.

## Subject contents

### UNIT 1: PUBLIC SECTOR ECONOMICS: CONCEPT, SCOPE AND DELIMITATION

1.1. Definition and scope of study: Public Economics and Public Finance

1.2. Delimitation: actors and activities

1.3. Dimension: index measuring

1.4. Auditors of Public Administration

### UNIT 2: FUNCTIONS OF PUBLIC SECTOR IN A MARKET ECONOMY

2.1. Assignment: market failures and their fixes. Economic externalities and public goods.

2.2. Redistribution of income: personal and territorial

2.3. Economic stabilization

### UNIT 3: THE BUDGET PUBLIC SECTOR

3.1. Definition and characteristics

3.2. Budgetary principles

3.3. Content and Structure: budgetary classifications. The budget balance.

3.4. Budget cycle

### UNIT 4: REVENUES

4.1. Classification

4.2. Basic Elements

4.3. Tax principles: efficiency and equity

4.4. Theory of tax incidence

### UNIT 5: PUBLIC SPENDING

5. 1. Efficiency and equity

5. 2. Economic evaluation: Cost-Benefit Analysis

5. 3. Financing expenses. Debt and debt crisis

5. 4. Specific analysis: social spending

### UNIT 6: FINANCE DECENTRALIZED

6.1. Theory of Fiscal Federalism

6.2. The regional financing in Spain: common and statutory regime

## 6.3. Local funding

### Development plan

#### TEMPORALITZACIÓ:

Dimarts, 17 de setembre: Tema 1 (Josep Farrero) (2 hores)

Dijous, 19 de setembre: Tema 2 (Emili Elias) (2 hores)

Dimarts, 24 de setembre: Tema 1 (Josep Farrero) (2 hores)

Dijous, 26 de setembre: Tema 2 (Emili Elias) (2 hores)

Dimarts, 1 d'octubre: Tema 4 (Josep Farrero) (2 hores)

Dijous, 3 d'octubre: Tema 3 (Emili Elias) (2 hores)

Dimarts, 8 d'octubre: Tema 4 (Josep Farrero) (2 hores)

Dijous, 10 d'octubre: Tema 3 (Emili Elias) (2 hores) PROVA 1 PER EQUIPS (12,5 PUNTS)

Dimarts, 15 d'octubre: Tema 4 (Josep Farrero) (2 hores) PROVA 2 (12,5 PUNTS)

Dijous, 17 d'octubre: Tema 3 (Emili Elias) (2 hores)

Dimarts, 22 d'octubre: Tema 4 (Josep Farrero) (2 hores)

Dijous, 24 d'octubre: Tema 3 (Emili Elias) (2 hores)

Dimarts, 29 d'octubre: Tema 4 (Josep Farrero) (2 hores)

Dijous, 31 d'octubre: Tema 3 (Emili Elias) (2 hores)

Dimarts, 5 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 7 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Setmana sense docència: PROVA 3 dels temes 1 a 4 (25 punts)

Dimarts, 19 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 21 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 26 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 28 de novembre: Tema 5 (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 3 de desembre: Tema 6 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 5 de desembre: Tema 6 (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 10 de desembre: Tema 6 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 12 de desembre: PROVA 4 dels temes 5 i 6 (25 punts) (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 17 de desembre: Tema 6 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 19 de desembre: Tema 6 (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 7 de gener: Tema 7 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 9 de gener: Tema 7 (F. Xavier Ruiz del Portal) (2 hores)

Dimarts, 14 de gener: Tema 7 (F. Xavier Ruiz del Portal) (2 hores)

Dijous, 16 de gener: Tema 7 (F. Xavier Ruiz del Portal) (2 hores)

Setmana sense docència: PROVA 5 dels temes 6 i 7 (25 punts)

## Evaluation

LLISTA D'AVALUACIONS:

Prova 1: per equips, a classe (12,5 punts) (Emili Elias)

Prova 2: a classe (12,5 punts) (Josep Farrero)

Prova 3: a classe (25 punts) (Emili Elias i Josep Farrero) a la setmana sense docència (temes 1 a 4)

Prova 4: 25 punts (F. Xavier Ruiz del Portal)

Prova 5: 25 punts (F. Xavier Ruiz del Portal) a la setmana final sense docència

## Bibliography

ALBI, E., GONZÁLEZ-PÁRAMO, J. M. i ZUBIRI, I. (2009): *Economía Pública* (2 vol.), Ed. Ariel, Barcelona

ANDERSON, G. (2010): *Introducció al federalisme fiscal. Una anàlisi comparativa*, Ed. Generalitat de Catalunya, Institut d'Estudis Catalans

BUSTOS GISBERT, A. (2007): *Lecciones de Hacienda Pública*, Ed. Colex, Madrid

CANSINO, J. M. (2012): *100 Ejercicios de Economía Pública*, Ed. Delta Publicaciones

CORONA, J. F. i DÍAZ, A. (2008): *Economía Pública. Una introducción*, Ed. Ariel Economía, Barcelona

COSTA, M. et al. (2005): *Teoría básica de los impuestos: un enfoque económico*, Ed. Thomson, Civitas

LÓPEZ, M. T. i UTRILLA, A. (2000): *Lecciones sobre el sector público español*, Ed., Civitas, Madrid

ROSEN, H. (2008): *Hacienda Pública*, Ed. McGrawhill, Madrid

STIGLITZ, J. (2002): *La economía del sector público*, Ed. A. Bosch, Barcelona (tercera edició)