



Universitat de Lleida

DEGREE CURRICULUM

PUBLIC SECTOR ECONOMICS

Coordination: GHENCEA , FLORINA ALICE

Academic year 2020-21

Subject's general information

Subject name	PUBLIC SECTOR ECONOMICS			
Code	101340			
Semester	2nd Q(SEMESTER) CONTINUED EVALUATION			
Typology	Degree	Course	Character	Modality
	Bachelor's Degree in Business Administration and Management	4	OPTIONAL	Attendance-based
Course number of credits (ECTS)	6			
Type of activity, credits, and groups	Activity type	PRAULA	TEORIA	
	Number of credits	2.7	3.3	
	Number of groups	1	1	
Coordination	GHENCEA , FLORINA ALICE			
Department	APPLIED ECONOMICS			
Important information on data processing	Consult this link for more information.			
Language	Català			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
GHENCEA , FLORINA ALICE	alice.ghencea@udl.cat	6	

Learning objectives

The general objective of the subject is to carry out an analysis of the role and public sector performance in the economy and also know the characteristics and economic effects of expenditure programmes and public revenues included in the public budget.

The specific aims are:

- interpret the information contained in the public budget
- identify market failure situations and evaluate the different public instruments to solve them
- . judge the degree of efficiency and equity of a public expenditure programme
- . judge the degree of equity and efficiency of taxation. Measure tax progressivity and identify tax incidence situations
- assess the funding model of the Spanish Autonomous Governments on the basis of the principles of financial autonomy and solidarity
- know the structure of the resources of Spanish local authorities

Competences

University of Lleida strategic competences

- Correctness in oral and written language (CEU1)
- Command of Information and Communication Technologies (CEU3)

Degree-specific competences

- Identify and interpret the economical, environmental, political, sociological and technological factors in local, national and international ambits, and their repercussion upon organizations (CES5)

Degree-transversal competences

- Ability to analyse and synthesize (CB1)
- Ability to organize and plan (CB2)
- Teamwork and leadership (CB3)
- Ability to criticize and be self-critical (CB4)
- Act in accordance with rigour, personal compromise and in a quality orientated way (CB5)
- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration(CB6)

Subject contents

Description of contents:

Unit 1: Public Sector Economics: concept, scope and methodology

- 1.1. Public Sector Economics: concept and scope of study. Public Sector Economics and Public Finance
- 1.2. Methodological approaches in the study of Public Sector Economics
- 1.3. Integration of public finances into the global economic circuit

Unit 2: Economy and public sector

- 2.1. Public sector actors and activities
- 2.2. Classification of public sector operations
- 2.3. Public sector dimension: index measuring
- 2.4. National Accounts: the accounts of Public Administration

Unit 3: Public intervention in the economy: public sector functions

- 3.1. Assignment function
 - 3.1.1. Public goods
 - 3.1.2. Tutelary needs
 - 3.1.3 Externalities
 - 3.1.4. Natural monopoly
- 3.2. Redistribution of income
- 3.3. Economic stabilization function

Unit 4: Public Budget

- 4.1. Public budget: definition and characteristics
- 4.2. Budgetary principles
- 4.3. Content and structure of the public budget: classifications of revenues and expenditure. Fiscal expenditure budget
- 4.4. Budget balance
- 4.5. Budget cycle

Unit 5: Public expenditure

- 5.1. Efficiency and equity of public expenditure
- 5.2. Evaluating public expenditure: the Cost-Benefit Analysis

Unit 6: Government Revenues

- 6.1. Delimitation of government revenues. Basic elements and tax classifications
- 6.2. Taxation and equity
- 6.3. Taxation and efficiency
- 6.4. Tax incidence

Unit 7: Public Sector Decentralization

- 7.1. Economic justification for public sector decentralization: the Theory of Fiscal Federalism
- 7.2. Financing of subnational governments: forms of distribution of resources
- 7.3. Financing system of the Autonomous Communities in Spain
 - 7.3.1. Financing of the Autonomous Communities of the Common System
 - 7.3.2. Financing of the Autonomous Communities of the Basque Country and Navarra
- 7.4. Financing of local authorities in Spain

Methodology

Lectures

Solve practical exercises

Teamproject

Tutorials

Development plan

Activity	TCH
Lectures	33 hours
Solve practical exercises and activities in class	24 hours
First exam	1 hour 30 minutes
Final exam	1 hour 30 minutes

TCH = Total Classroom Hours

Evaluation

The final mark is obtained from the weighted average of the marks obtained in each of the three assessment activities, according to the weight assigned to each. The exams are individual and compulsory. Practical activities are also mandatory and will take place throughout the course. The practical activities must be completed following the instructions available on the campus. Some of these activities will take place in the classroom and students will be notified well in advance.

The following table gives the list of assessment activities for the subject.

Assessment activity	Weight	Date
Practical activities	20%	Submission: during the course
First exam (theory and practice) Contents: 1,2 & 3	40%	9th week
Final exam (theory and practice) Contents: 4, 5, 6 & 7	40%	16th week

Bibliography

- Albi, E. & al. (2018): *Economía Pública I, II*. Ed. Ariel. Barcelona
- Álvarez, F., Corona, J.F. & Díaz, A. (2007): *Economía Pública. Una introducción*. Ed. Ariel. Barcelona (reimpressió 2011)
- Bustos Gisbert, A. (2017): *Curso básico de Hacienda Pública*. Ed. Civitas Thomson Reuters. Madrid
- Costa, M. & al. (2005): *Teoría básica de los impuestos: un enfoque económico*. Ed. Civitas. Madrid
- Dalmau, J.C. & Descalç, A. (2009): *Una introducció a l'economia pública*. Ed. Universitat de València
- Esteller, A. & al. (2014): *Economía de los impuestos*. Ed. Mc Graw Hill. Madrid.
- Gutiérrez Junquera, P. (2018): *Curso de Economía Pública I, II*. Ed. Delta Publicaciones. Madrid
- Rosen, H. (2008): *Hacienda Pública*. Ed. Mc Graw Hill. Madrid
- Stiglitz, J.E. & Rosengard, J.K. (2016): *La Economía del Sector Público*. Ed. A. Bosch. Barcelona