

TEACHING GUIDE
PUBLIC FINANCES II

GRADO EN ECONOMÍA (INGLÉS)

ACADEMIC YEAR 2023-24

Date: 07-07-2023

I.-Subject Identification	
Type	OBLIGATORIA
Teaching period	2 course, 2Q semester
Nº of credits	4.5
Language in wich the subject is taught	English

II.-Presentation
<p>Public Finance II is a complementary discipline of the previous Public Finance I and tries to analyze the main problems of the Public Expenditure Programs, as well as to introduce the students in the field of Public Revenues. So, we will study the main characteristics of the global public expenditures in Spain in the context of European Union, its evolution along time and its evaluation in terms of efficiency and equity.</p> <p>After that general perspective, we'll analyze the main programs of Public Expenditure in a model of Welfare State like the Spanish one. In this respect we will see firstly the principal non-monetary public services, like education, healthcare or housing, completing that view with de main monetary programs: pensions, unemployment benefits or anti-poverty policies.</p> <p>In the last part of the course, we will see the problems of applying and collecting public revenues: Taxes (volume, evolution, comparisons with other countries, different classifications,..), Public Tax Administrations and programs to fight against fiscal evasion and elusive practices.</p> <p>Related to the method applied in the course we will try to share theoretical and practical classes with different ways of students' participation into the content of the discipline. So, I would like to invite the students to take a proactive attitude and prepare some kind of presentation on a particular question or problem related to the discipline.</p>

III.-Competences
Generic competences
<p>CT01. Ability to analyse and synthesise</p> <p>CT03. Oral and written communication in native language</p> <p>CT06. Ability to analyse and search for information from different sources</p> <p>CT07. Ability to solve problems</p> <p>CB03 . That students have the ability to gather and interpret relevant data (usually within their field of study) to express judgments that include a reflection on relevant topics related to social, scientific or ethical areas.</p> <p>CB04 . That students are able to transmit information, ideas, problems and solutions to both specialized and non-specialized audience.</p> <p>CB05 . That students have developed the learning skills needed to undertake further studies with a considerable degree of autonomy.</p>
Specific competences
<p>CE01. Ability to put knowledge of economics into practice</p> <p>CE02. Information search and research skills</p> <p>CE08. Understanding of the behaviour of economic agents</p> <p>CE11. Understanding how the public sector of an economy works</p> <p>CE17. Knowledge of the Spanish economic situation and environment within the European Union</p>

IV.-Contents		
IV.A.-Syllabus		
I. Public expenditure	Item 1. Foundations of Public Economics. Public expenditure. Economic growth and public expenditure	Public expenditure: efficiency and design. Fiscal federalism. Incidence, distributional effects.
	Item 2. Social expenditure I: in kind benefits	Social expenditure origins Education Health Housing
	Item 3. Social expenditure II: monetary benefits	Pensions Unemployment benefits Poverty and inequality reduction
II. Public revenues	Item 4. Public revenue analysis	Tax Debt

IV.B.-Training activities	
Type	Title
Reading	Readings will be assigned for each chapter, and the material of these readings will be discussed in class. All readings should be completed prior to the class in which they will be discussed.
Practical / resolution of exercises	After each unit, empirical and theoretical exercises will be carried out.

V.-Student workload		
Lecture classes	27	
Practical classes/resolution of exercises, case studies, etc.	15	
Practical sessions in technological laboratories, hospitals, etc.	0	
Tests	3	
Academic tutorials	10	
Related activities: conferences, seminars, etc.	3.5	
Preparation of lecture classes	50	
Preparation of practices, exercises, cases studies work	20	
Test preparation	6.5	
Total student workload	135	
VI.-Methodology and academic programme		
Type	Period	Content
Seminars	Week 6 to Week 7	Seminars
Group work	Week 4 to Week 13	Group work presentations
Master classes	Week 1 to Week 11	Presentations of the contents of the course.
Reading	Week 2 to Week 13	Practical classes and case studies.

VII.-Assessment methods

VII.A.-Assessment weighting

Continuous ordinary assessment:

The distribution and characteristics of the assessment tests are those described below. Only in exceptional case and for special reasons may the teacher add changes to the Guide. These changes will require the prior consultation with the Subject Head and the prior and explicit authorisation of the Degree Programme Coordinator, who will notify the Vice-Rector's office in charge of Academic Affairs of the modifications made. In any case, the changes proposed must take into account the stipulations of the verified report. In order for these changes to take effect, they must be duly communicated at the start of the course to the students using Aula Virtual.

The combination of activities that are not re-assessable cannot exceed 50% of the subject grade and, in general, cannot have a minimum grade (except for the case of laboratory or clinical work placements, where duly justified), and tests which exceed 60% of the subject weighting cannot be added.

Extraordinary assessment: Students who do not manage to pass the ordinary assessment, or who did not attend, will be subject to completion of an extraordinary assessment to verify their acquisition of the skills established in the guide, only for activities that are re-assessable.

Description of the tests for assessment and their weights.

Ordinary assessment

Final exam: A minimum of 5/10 will be required. This will count up to 60% of the final note.

Continuous assessment: the teacher will propose presentations and exercises, that will count up to 40% of the final note. A minimum of 5 will be required. This will count up to 40% of the final note.

Extraordinary assessment

Students who have not obtained the minimum score required in the ordinary evaluation will have to take an exam in the extraordinary call.

Item	Minimum	Weight
Final exam: test and/or essay questions and/or problem-solving questions.	5/10 (revaluable)	60%
Continuous assessment: the teacher will propose presentations, works and different exercise during the course.	5/10 (revaluable)	40%

VII.B. Assessment of students with an academic exemption

Student who wish to opt for this assessment will have to get an academic exemption for the subject, which they will have to request from the Dean or Director of the Centre which teaches their course. An academic exemption may be granted where the subjects own characteristics allow for it.

Subject with the possibility of an exemption: Yes

VII.C. Review of assessment tests

In accordance with the exam appeal regulations of the Universidad Rey Juan Carlos.

VII.D.-Students with a disability or special educational needs

Curricular adaptations for students with a disability or special educational needs will be determined by the Disabled Students Support Department, in accordance with the regulations governing the Disabled Students Support service, approved by the Universidad Rey Juan Carlos Council, in order to guarantee equal opportunities, inclusive treatment, universal accessibility and a greater guarantee of academic success.

For this purpose, this Department will have to issue a curricular adaptation report, therefore students with disabilities or special educational needs must contact the Department to analyse the different alternatives together.

VII.E.-Academic behaviour, academic integrity and honesty

The Universidad Rey Juan Carlos is completely committed to the highest standards of academic integrity and honesty. Therefore, studying at the URJC means you accept and agree to the academic integrity and honesty values described in the University's Code of Ethics. In order to monitor this procedure, the University has Regulations on academic behaviour at the Universidad Rey Juan Carlos and uses different tools (anti-plagiarism, supervision?) which provides a collective assurance that these essential values are completely developed

VII.-Bibliography

Reference Generic

Along the course we will use different presentations and texts. All of the lecture notes and power point slides will be on the website. I will try to update and revise them over the term as needed.

There is no single textbook for the course. Two textbooks that cover most of the topics we deal with in the course are:

- Gruber, J. (Last edition): *Public Finance and Public Policy* New York: Worth Publishers.
- Rosen, H. and Gayer, T. (Last edition): *Public Finance*. New York: Mcgraw-Hill

Some relevant Economic Websites:

- Spanish General Economic Information INE: www.ine.es
- European Economy: www.ec.europa.eu/eurostat
- World Economy: www.imf.org
- World Economy and Development: www.bancomundial.org
- Rich Countries Economies: www.oecd.org
- Spanish Ministry of Economy: www.mineco.gob.es
- Spanish Ministry of Public Finance and Public Administrations: www.minhap.gob.es
- Spanish Tax Administration: www.aeat.es
- Institut of Fiscal Studies: www.ief.es

Reference literature

IX.-Lecturers/Teachers/Professors

Lecturer/teacher/professor´s name	PATRICIA CIRUELOS LARA
E-mail address	patricia.ciruelos@urjc.es
Department/field	Economía de la Empresa (ADO), Economía Aplicada II y Fundamentos Análisis Económico
Category	Profesor/a Asociado/a
Subject Coordinator	No
Academic tutorial timetable	Para consultar las tutorias póngase en contacto con el/la profesor/-a a través de correo electrónico
Nº of Quinquenios	0
Nº of Sexenio	0
Nº period for technology transfer	0
Stretch Docentia	0