

MODULE	COURSE	YEAR	SEMESTER	CREDITS	TYPE
Public Sector	Public Sector Economics II	3º	2º	6	Compulsory
LECTURER(S) ⁽¹⁾			FULL CONTACT INFORMATION FOR OFFICE HOURS (Address, phone number, email, etc.)		
<ul style="list-style-type: none"> David EPSTEIN 			Department of Applied Economics, C115, Faculty of Economics and Business Studies. Tel. 958249973 Email: davidepstein@ugr.es		
			OFFICE HOURS		
COORDINATOR OF THE COURSE: Roberto Montero			For tutorial times, see http://economia-aplicada.ugr.es/pages/miembros/pdi-economia-aplicada		
BACHELOR'S DEGREE			OTHER BACHELOR'S DEGREE IN WHICH IT CAN BE TAUGHT		
Bachelor's Degree in Economics					
PREREQUISITES AND/OR RECOMMENDATIONS (if necessary)					
Although there are no official prerequisites it is strongly recommended that students first pass the course Public Sector Economic I, and recommended to have a level of English equivalent to B2, and not less than B1 (Common European Framework of Reference for Languages)					
BRIEF DESCRIPTION OF CONTENTS (ACCORDING TO BACHELOR'S DEGREE'S VERIFICATION DOCUMENT)					
<ul style="list-style-type: none"> Company tax Indirect tax: VAT Theoretical aspects of fiscal decentralisation Social Security in Spain Income tax Wealth tax 					

¹ Consulte posible actualización en Acceso Identificado > Aplicaciones > Ordenación Docente

(∞) Esta guía docente debe ser cumplimentada siguiendo la "Normativa de Evaluación y de Calificación de los estudiantes de la Universidad de Granada" (<http://secretariageneral.ugr.es/pages/normativa/fichasugr/ncg7121/>!)

GENERAL AND SPECIFIC COMPETENCES

Basic and General:

- Cognitive understanding.
- Analysis and synthesis capacity.
- Ability to communicate orally and written in Spanish.
- Computer skills related to the field of study.
- Ability to manage information.
- Teamwork.
- Interpersonal relationships.
- Critical and self-critical reasoning ability.
- Learning capacity and autonomous work.
- Ability to apply knowledge in practice.
- Ability to search for information and research.
- Ability to design and manage projects.
- That students know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
- That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant issues of a social, scientific or ethical nature.
- That students can transmit information, ideas, problems and solutions to a specialized and non-specialized public.
- That the students have developed the necessary learning skills to undertake subsequent studies with a high degree of autonomy.
- Through knowledge and application of the concepts learned in the degree, be able to identify and anticipate relevant economic problems in relation to the allocation of resources in general, both in the private and public.

Transversals:

- CT1 - Through knowledge and application of the concepts learned in the degree, being able to identify and anticipate relevant economic problems in relation to the allocation of resources in general, both in the private sphere and in the public
- CT2 - Know, understand and apply the different economic models to provide rationality to the analysis and description of
 - any aspect of reality and being able to know the criteria of economic choice of the different agents that make up the society
- CT3 - Learn to communicate fluently in an environment and work as a team, both in a national context and in a context
 - international

Specific:

- CE17 - Identify and anticipate relevant economic problems in relation to the allocation of resources in general, both in the
 - private sphere as in the public
- CE22 - Contribute rationality to the analysis and description of any aspect of economic reality
- CE32 - Communicate fluently in an environment and work as a team
- CE38 - Derive relevant information impossible to recognize by non-professionals from the data
- CE39 - Regularly use information and communications technology throughout their professional performance
- CE40 - Read and communicate in the professional field in more than one language, especially in English
- CE41 - Apply professional criteria based on the management of theoretical instruments to problem analysis
- CE42 - Ethical commitment at work. Capacity for teamwork. Critical and self-critical ability

OBJECTIVES (EXPRESSED AS EXPECTED OUTCOMES OF THE LEARNING PROCESS)



Having successfully completed this unit, students will be familiar with:

- The economic connotations of the principal types of taxation in the Spanish tax system
- The tax instruments with economic impact, and their alternatives
- The economic effect of direct and indirect taxation
- Fundamentals of decentralization theory in economics
- The structure and sustainability of the Spanish Social Security system.
- The main characteristics of a tax system
- The economic impact of the fiscal system
- Direct versus indirect tax
- Decentralisation and the tax system

DETAILED SYLLABUS OF THE COURSE

THEORETICAL CONTENT:

1. Tax theory.
2. Income tax
3. Corporation tax
4. Wealth tax
5. Sales tax
6. Social security

COURSEWORK & SEMINAR PROGRAM

Students will need to complete regular coursework assignments and an individual project, and present their work in class

BIBLIOGRAPHY

MAIN TEXTBOOKS:

- Stiglitz, J.E., Rosengard J.K. (2016). *La Economía del Sector Público*. Barcelona: Antoni Bosch. (English version also available in the faculty library)
- Montero Granados, Roberto. (2015). *Economía del Sector Público II: Análisis económico de la recaudación de impuestos*. Ed. Técnica Avicam. Granada.
- Albi, E.; González-Páramo, J.M.; Zubiri, I. (2004). *Economía Pública I*. Ariel Economía. Barcelona.
- Albi, E.; González- Páramo, J.M.; Zubiri, I. (2004). *Economía Pública II*. Ariel Economía. Barcelona.

RECOMMENDED:

- Albi, E. García Ariznavarreta, J.L. (2007). *Sistema fiscal español*. Barcelona. Editorial Ariel Economía.
- Bustos, A. (2007). *Lecciones de Hacienda Pública*. Colex. Madrid.
- García Villarejo, Salinas Sánchez, J. (1994) *Manual de Hacienda Pública General y de España*. Tecnos. Madrid.
- Giménez Montero, A. (2002): *Federalismo Fiscal. Teoría y Práctica*, Tirant lo Blanch, Valencia.
- Gonzalo y González, L. (2004): *El sector Público en España*. Editorial Dykinson, Madrid.

EXERCISES:

- Montero Granados, Roberto. (2015). *Economía del Sector Público II: Análisis económico de la recaudación de impuestos*. Ed. Técnica Avicam. Granada.
- Domínguez, J.M. (2004). *Ejercicios de Hacienda Pública*. Pirámide. Madrid.
- Moreno Moreno, C. y Paredes Gómez, R. (2006): *Fiscalidad individual y Empresarial*. Ejercicios resueltos. Editorial Cívitas. Madrid.

RECOMMENDED LINKS



PRADO 2 <http://prado.ugr.es>

TEACHING METHODOLOGY

Hours

Classes 60h. (40%)

Individual study and tutorials 90h. (60%)

ASSESSMENT (ASSESSMENT TOOLS, ASSESSMENT CRITERIA AND PERCENTAGE OF FINAL MARK, ETC.)

Continuous evaluation:

Exams and tests: 49%

Other evaluable activities (attendance, participation, practical activities) : 51%

Students are required to obtain at least 50% of the marks in the examinations.

Students are required to attend at least 80% of classes and successfully complete at least 50% of the practical evaluation activities

The exam consists of multiple choice questions, exercises and short essays

DESCRIPTION OF THE SINGLE FINAL ASSESSMENT ACCORDING TO “RULES FOR ASSESSMENT OF THE UNIVERSITY OF GRANADA” (EVALUACIÓN UNICA)

SINGLE FINAL ASSESSMENT

Students should apply in advance to the Director of the department (see procedure and requirements in <http://economia-aplicada.ugr.es/> to apply for this mode of evaluation. Final written exam 100%

SCENARIO A (PHYSICAL AND VIRTUAL TEACHING & LEARNING)

TUTORIAL

TIMETABLE HOURS

<https://economia-aplicada.ugr.es/pages/miembros/pdi-economia-aplicada>

INSTRUMENTS

Videoconference (during tutorial hours by prior arrangement)

MEDIDAS DE ADAPTACIÓN DE LA METODOLOGÍA DOCENTE

- Virtual classes and activities delivered by videoconference using GoogleMeet. Students are required to obtain a Google Account using the University domain name @go.ugr.es. Please consult the instructions here to obtain an account: <https://go.ugr.es/>

ADAPTATION OF THE EVALUATION

Convocatoria Ordinaria

- Exams and tests (oral or written) carried out on PRADO and by videoconference, or physically

Convocatoria Extraordinaria

- Exams and tests (oral or written) carried out on PRADO and by videoconference, or physically



Evaluación Única Final	
<ul style="list-style-type: none"> Exams and tests (oral or written) carried out on PRADO and by videoconference, or physically 	
SCENARIO B (SUSPENSION OF PHYSICAL TEACHING & LEARNING)	
TUTORIAL	
TIMETABLE HOURS	INSTRUMENTS
https://economia-aplicada.ugr.es/pages/miembros/pdi-economia-aplicada	Videoconference (during tutorial hours by prior arrangement)
MEDIDAS DE ADAPTACIÓN DE LA METODOLOGÍA DOCENTE	
<ul style="list-style-type: none"> Virtual classes delivered by videoconference using GoogleMeet. Students are required to obtain a Google Account using the University domain name @go.ugr.es. Please consult the instructions here to obtain an account: https://go.ugr.es/ 	
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Convocatoria Extraordinaria	
<ul style="list-style-type: none"> Exams and tests (oral or written) carried out on PRADO and by videoconference 	
Evaluación Única Final	
<ul style="list-style-type: none"> Exams and tests (oral or written) carried out on PRADO and by videoconference 	
ADDITIONAL INFORMATION	
<p>STUDENTS WITH DISABILITIES AND SPECIAL NEEDS: The Department of Applied Economics http://economia-aplicada.ugr.es/, in accordance with the Regulations for the attention to students with disabilities and other specific educational support needs (approved by the Governing Board of the University of Granada on 20th September 2016) will promote the right to education under conditions of equal opportunities to students with disabilities and other specific educational support needs. The necessary assistance actions will be established to achieve their full and effective inclusion, guaranteeing their right to inclusive education, in accordance with the principles of non-discrimination, equal opportunities and universal accessibility, so that they can achieve the maximum possible development of their personal and , in any case, the objectives established in general for all students. Likewise, according to article 11 current Rules for Assessment of students at the University of Granada, the evaluation systems will be adapted to students with disabilities or other specific needs of educational support, guaranteeing in any case their rights and favouring their inclusion in university studies.</p>	

