

- Faculté des sciences économiques
- www.unine.ch/seco

Public Finance (5ER2016)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en développement international des affaires	Cours: 2 ph	écrit: 2 h	3
Master en sciences économiques, orientation politique économique	Cours: 2 ph	écrit: 2 h	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Automne

Equipe enseignante:

Prof. Alain Schönenberger
Institute of Economic Research
Pierre-à-Mazel 7, CH-2000 Neuchâtel
Office 202
Tel: +41 32 718 14 34 - email: alain.schoenenberger@unine.ch

Objectifs:

The primary objective is to provide students with the tools, and the skills to use these tools, to understand the underlying concepts and theory in dealing with fiscal policy issues. The introductory part of the course reviews briefly the concepts of government expenditures and revenues and, then, presents the main principles of budgeting and financial accounting within governments, including public finance and budgetary indicators. The course presents also alternative means of financing expenditure and the different ways to enhance the efficiency of government operations through budgeting procedures (rational government). It moves on to analyse the problem of public provision of services in a mixed economy. Finally, some time may be devoted to the sustainability of public deficits and the economic effects of debt financing. Some of the concepts and issues encountered may be applied to multilevel government (e.g. debt brake).

Contenu:

- Government Expenditures and Revenues (OECD, CH)
- Principles of Government Finance
- Public Finance and Budgetary Indicators
- Rational Government Budgeting
- Budget Deficits and Public Debt
- Multigovernment Public Finance
- Incl. Applications and Case Studies
- *subject to changes

The material referred to during the course and the ppt-presentations of the topics will be made available either on paper or electronically on the internet site Claroline:

<https://claroline.unine.ch/claroline/PUBFIN1213>

Forme de l'évaluation:

2-hour written exam
Second try: 2-hour written exam.

Documentation:

There are many textbooks on public finance but with main focus on public economics. Some chapters deal with public expenditure and receipts as aggregate, including budgeting and debt issues, public sector growth, or fiscal federalism. In addition to the general textbooks, more specialised theoretical and empirical readings will be provided during the course including on macroeconomic aspects.

- Musgrave, Richard A. & Peggy B. Musgrave, Public Finance in Theory and Practice, International Student Edition, 5th edition, 1989.
- Rosen, Harvey S. & Gayer, Ted, Public Finance, McGraw-Hill International Edition. 9th edition 2010.
- Cullis, John & Jones, Philip, Public Finance & Public Choice. Analytical Perspectives, Oxford University Press, 3rd edition, 2009.

Useful References

- Faculté des sciences économiques
- www.unine.ch/seco

Public Finance (5ER2016)

- Bergmann, Andreas, Public Sector Financial Management, Prentice Hall, Pearson, 2009.
- Kraan, Dirk-Jan & Ruffner, Michael, Budgeting in Switzerland, OECD Journal on Budgeting, vol. 5, no 1, 2005.
- OECD, Modernising Government. The Way Forward, OECD Publishing 2005.
- OECD, Government at a Glance 2011, OCDE Publishing, Paris, 2011 (also pdf online).
- Van Dooren, Wouter, Geert Bouckaert, & John Halligan, Performance Management in the Public Sector, Routledge Masters in Public Management, Oxford, 2010.

Readings

Students are asked to read for each topic one article or book excerpt provided during the course.

Pré-requis:

None. N.B. Students who take this course as an elective have to make sure they possess the required minimal knowledge in economics and quantitative methods. No distinction will be made between MScECON students and others in terms of evaluation criteria.