



- Faculté des sciences économiques
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## **Public Finance (5ER2016)**

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en économie appliquée	Cours: 2 ph	Voir ci-dessous	3
Master in General Management	Cours: 2 ph	Voir ci-dessous	3
Master of Science en innovation	Cours: 2 ph	Voir ci-dessous	3

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

## Période d'enseignement:

· Semestre Automne

#### Equipe enseignante

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#### Contenu

- General Government Expenditures and Revenues (OECD, Switzerland)
- Public and non-profit organisations
- Principles of Government Accounting
- Rational Government Budgeting
- Public and private provision of public goods
- Multigovernment Public Finance
- -Applications

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 Moodle:

https://moodle.unine.ch/course/viewphp?id=279

## Forme de l'évaluation

2-hour written exam during the exam session Retake: 2-hour written exam during the exam session

No documents or connected objects are allowed during the exams. Any violation of these rules will be considered as fraud, leading to the withdrawal of unauthorized items and possibly exam failure.

## **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.

<sup>\*</sup>subject to changes





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## Public Finance (5ER2016)

- 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 Uni-versity Press, 3rd edition, 2009.
- OECD, Government at a Glance 2011, OCDE Publishing, Paris 2015 (also PDF online).

http://www.oecd-ilibrary.org/governance/governmental-at-a-glance-2015\_gov\_glance-2015-en

-Greene, Joshua E., Public Finance. An International Perspective, World Scientific Publishing, 2012

#### **Useful References**

- OECD, Modernising Government. The Way Forward, OECD Publishing 2005.
- Tanzi, vito & Schuknecht, Ludger, Public Spending in the 20th Century, a Global Perspective, Cambridge University Press 2000

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

Journal articles and extracts made available during the term.

### 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.

#### Forme de l'enseignement

Lectures, with complementary readings

# Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Analyse financial aspects of state activity and policies

## Compétences transférables

- Apply knowledge to new situations
- Discuss complex issues and interactions