

## CONSULENZA PROFESSIONALE PER LE AZIENDE

ACADEMIC YEAR 2023 – 24

### Public Economics (Economics of Taxation/Fiscal Rules in the European Union)

General information	
Academic subject	<b>Public Economics (Economics of Taxation/Fiscal Rules in the European Union)</b>
Degree course	CPA
Academic Year	2023/24
European Credit Transfer and Accumulation System (ECTS)	12
Language	Italian
Academic calendar (starting and ending date)	Second semester
Attendance	

Professor/ Lecturer	
Name and Surname	Giuseppe Di Liddo
E-mail	giuseppe.diliddo@uniba.it
Telephone	
Department and address	DEMDI - 3rd floor
Virtual headquarters	
Tutoring (time and day)	Online via MS Teams – Reservation by email

Syllabus	
Learning Objectives	
Course prerequisites	Good knowledge of mathematics for economists, microeconomics, macroeconomics, and public finance models (undergraduate level)
Contents	<p>First module: E. Longobardi, <i>Economia tributaria</i>, McGraw-Hill, quarta edizione, 2034. Chapters 1,2,3,4,6,7,9, 15 (only 15.4.2),19, from 22 to 30.</p> <p>Second module: from 31 to 38. <i>Appunti per le lezioni, Anno accademico 2023-2024 (pdf provided by the teacher). Further material provided by the teacher</i></p>
Books and bibliography	<p><i>ECONOMIA DEI TRIBUTI (I e II module): E. Longobardi, Economia tributaria, McGraw-Hill, quarta edizione, 2024.</i></p> <p>Giuseppe Di Liddo e Ernesto Longobardi, <i>La politica di bilancio nel quadro dei vincoli e delle regole della Unione Europea. Appunti per le lezioni, Anno accademico 2023-2024 (pdf)</i></p>
Additional materials	

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
96	88	Seminars: 8	
ECTS			
Teaching strategy		Lectures, exercises, and workshops	
Expected learning outcomes			
<b>Knowledge and understanding on:</b>	The course is organized in two modules: 1-Economics of Taxation, and 2-Fiscal Rules in the European Union.		
	Regarding the first module, at the end of the course, students are expected:		

	<ol style="list-style-type: none"> <li>1. To have learned the basic tools of the economic analysis of taxation;</li> <li>2. To know the basis of the international debate on taxation, especially regarding corporate taxation.</li> </ol> <p>Regarding the second module, at the end of the course, students are expected:</p> <ol style="list-style-type: none"> <li>1. To know the fundamental steps of the Economic and Monetary Union (EMU) of the EU;</li> <li>2. To know the evolution and present contents of the Stability and Growth Pact (SGP).</li> </ol>
<b>Applying knowledge and understanding on:</b>	<p>The course is organized in two modules: 1-Economics of Taxation, and 2-Fiscal Rules in the European Union.</p> <p>Regarding the first module, at the end of the course, students are expected:</p> <ol style="list-style-type: none"> <li>1. To know how to evaluate different methods of taxation, especially regarding the impact of real-world corporate taxation on investments and financing choices.</li> </ol> <p>Regarding the second module, at the end of the course, students are expected:</p> <ol style="list-style-type: none"> <li>1. To learn how to discuss the relationship between national fiscal policies and the monetary union.</li> </ol>
<b>Soft skills</b>	

<b>Assessment and feedback</b>	
Methods of assessment	<i>At the end of the first module: written assessment on the first module. At the end of the second module: written assessment on the second module and on the first one for students who will not pass the exam on the first module. The following exams will be written. After September written assessment on both modules.</i>
Evaluation criteria	Students will be evaluated based on the achievements of all expected learning outcomes
Criteria for assessment and attribution of the final mark	<i>The final mark is the average mark on both modules. A minimum of 18/30 for each module is required</i>
<b>Additional information</b>	