

General information	
Academic subject	<b>Public finance</b>
Degree course	<b>Three-years Degree in Economics and business</b>
Academic Year	2022-2023
European Credit Transfer and Accumulation System (ECTS)	8
Language	Italian
Academic calendar (starting and ending date)	1 <sup>st</sup> semester (September 2022 – December 2022)
Attendance	Voluntary (strongly advised)

Professor/ Lecturer	
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Virtual headquarters	Microsoft Teams
Tutoring (time and day)	Information available at: <a href="https://www.uniba.it/docenti/vinella-annalisa/attivita-didattica">https://www.uniba.it/docenti/vinella-annalisa/attivita-didattica</a>

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class and/or Self- study hours
Hours			
200	56	-	144

Syllabus	
Prerequisites/requirements	Fundamentals of Microeconomic theory and Mathematics for economists
Expected learning outcomes	Students are expected to learn the fundamental notions and concepts of public economics and taxation theory. At the end of the course, they should also be able to use the essential analytical tools to address basic problems in the subject.
Contents	<p><u>Fundamentals of welfare economics and collective choice</u></p> <ol style="list-style-type: none"> <li>1. The basic tools of normative analysis</li> <li>2. Monopoly</li> <li>3. Public goods</li> <li>4. Externalities</li> <li>5. Social choice</li> <li>6. Collective choice and voting mechanisms</li> </ol> <p><u>Public finance and European constraints</u></p> <ol style="list-style-type: none"> <li>7. European fiscal rules and national budgets</li> </ol> <p><u>Fundamentals of taxation theory</u></p> <ol style="list-style-type: none"> <li>9. The basic fiscal principals</li> <li>10. Firms and economic system</li> </ol>

	<p>11. Taxation and economic system  12. International taxation criteria  13. Taxation burden  14. Distortive taxation in the good market  15. Structures of progressive taxes  16. Measures of progressivity  17. Households taxation  18. The design of the personal income tax  19. The value-added tax (VAT)</p>
<b>Program</b>	
Bibliography	<i>Corso di Scienza delle finanze</i> . Custom publishing. Prof.ssa Annalisa Vinella, Università degli Studi di Bari "Aldo Moro", Dipartimento di Economia e finanza, CREATE McGraw Hill
Notes	None
Teaching methods	The course includes traditional lectures by the instructor and tutorials devoted to problem solving. The instructor makes a massive use of the blackboard, especially when dealing with analytical topics. Both traditional lectures and tutorials are meant to enable students to acquire analytical and methodological skills.
Assessment methods	Written examination (including exercises and true-false questions) in the three first exam sessions following the end of the classes. Oral examination in the exam sessions to be held thereafter.
Evaluation criteria	<p>Students will be evaluated according to:</p> <ol style="list-style-type: none"> <li>1. their knowledge of the fundamental notions and concepts of public economics and taxation theory, that are essential for a correct understanding of the basic issues in the subjects;</li> <li>2. their ability to use the basic analytical tools to address the issues aforementioned.</li> </ol> <p>Students' (in)ability to use a proper economic language will be taken into account as well.</p>
Further information	<p>The knowledge of the fundamentals of microeconomic theory is an essential prerequisite. <b>Erasmus students</b> who consider attending classes and sitting in the exam are strongly advised to verify if they do match the requirement and are thus prepared for a fruitful engagement in the course.</p> <p>The organization of the exam sessions, as previously described, is intended for a situation in which the sanitary conditions associated with the SARS-COV 2 epidemic are such that it is possible to make regular use of university buildings. Variations might be possible, should the evolution of the epidemic not allow for that, in which activities would take place online.</p>