GUÍAS DOCENTES

Universidad de Jaén

FACULTY OF SOCIAL AND LEGAL SCIENCES

Public sector economics

2024-2025

Grado en Administración y dirección de empresas
Doble Grado en Administración y Dirección de Empresas y Finanzas y contabilidad
Doble Grado en Derecho y Administración y dirección de empresas
Grado en Finanzas y contabilidad
Grado en Administración y Dirección de Empresas / Bachelor’s Degree in Business Administration and Management

Syllabus 2024-25 - 11112015 - Public Sector Economics (Economía del sector público)

Caption
- Level 1: Tutorial support sessions, materials and exams in this language
- Level 2: Tutorial support sessions, materials, exams and seminars in this language
- Level 3: Tutorial support sessions, materials, exams, seminars and regular lectures in this language

DEGREE:	Grado en Administración y dirección de empresas (11112015)
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
DEGREE:	Doble grado en Derecho y Administración y dirección de empresas (11812031)
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
DEGREE:	Doble Grado en Administración y dirección de empresas y Finanzas y contabil (11912004)
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
DEGREE:	Grado en Administración y dirección de empresas (11122015)
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
DEGREE:	Grado en Finanzas y contabilidad (11312011)
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
ACADEMIC YEAR:	2024-25
COURSE:	Public Sector Economics

SYLLABUS

1. COURSE BASIC INFORMATION

NAME: Public Sector Economics

CODE: 11112015 (*) ACADEMIC YEAR: 2024-25

LANGUAGE: English LEVEL: 3

ECTS CREDITS: 6.0 YEAR: 2 SEMESTER: SC

2. LECTURER BASIC INFORMATION

NAME: CÁRDENAS GARCÍA, PABLO JUAN

DEPARTMENT: U110 - ECONOMIA

FIELD OF STUDY: 225 - ECONOMÍA APLICADA

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WEBSITE: https://www.ujaen.es/departamentos/economia/contactos/cardenas-garcia-pablo

ORCID: https://orcid.org/0000-0002-1779-392X

LANGUAGE: - LEVEL: 3

3. CONTENT DESCRIPTION

I.- STRUCTURE AND COMPOSITION OF THE PUBLIC SECTOR

Chapter 1.- Delimitation of the Public Sector.

1.1.- The study of the Public Economy. 1.2.- Typology of operations carried out in the Public Sector. 1.3.- Measurement of the Public Sector. 1.4.- Definition and structure of the Spanish Public Sector.

II.- PUBLIC ADMINISTRATION RESOURCES: DIRECT AND INDIRECT TAXATION

Chapter 2.- Public income and expenditure.

2.1.- Concept and classification of public income. 2.2.- Tax revenue from Public Administrations. 2.3.- Structure and growth of public spending.

Chapter 3.- The Spanish tax system.

3.1.- Structure and current situation of the Spanish tax system. 3.2.- Basic elements of the Spanish tax system. 3.3.- Study of the different tax figures. 3.4.- Tax harmonization with the European Union.

III.- DIRECT TAXES APPLICABLE TO BUSINESS PROFITS

Chapter 4.- Taxation of business income.

4.1.- Introduction. 4.2.- The participation of taxes in the net result of the company. 4.3.- Direct taxation applicable to business profits. 4.4.- Treatment of business profits distributed and retained.

Chapter 5.- Direct taxation applicable to legal entities: Corporation Tax.

5.1.- Concept and nature. Taxable event. 5.2.- Passive subject. Tax residence. Exemptions. 5.3.- Tax period and accrual of the tax. 5.4.- Taxable base. Total tax liability and types of taxes. 5.5.- Deductions to avoid double taxation and allowances. 5.6.- Deductions to encourage the performance of certain activities. 5.7.- Advance payments and the tax debt. 5.8.- Tax incentives for small companies. 5.9.- The fiscal transparency regime. 5.10.- Taxation of non-residents. 5.11.- Other special tax regimes. 5.12.- Tax management.

Chapter 6.- Direct taxation applicable to individuals: Spanish Personal Income Tax

6.1.- Object and taxable event. 6.2.- Passive subject. Tax residence. 6.3.- Tax period, accrual of the tax and imputation criteria. 6.4.- The tax base: Concept and determination of net income, imputation of income and equity variations. 6.5.- The taxable base, the tax rates and the total tax liability. 6.6.- Deductions from the total tax liability. 6.7.- Composition of the tax debt. 6.8.- Taxation of non-residents. 6.9. Declaration and management of the tax. 6.10. The system of withholdings on account and the system of instalment payments. 6.11. Analysis of different assumptions under SDG 10.

IV.- TAX FACTORS AND THE NET RESULT OF THE COMPANY

Chapter 7.- Fiscal factors and economic effects on the company

7.1.- Introduction. 7.2.- Economic effects of corporate tax. 7.3.- Economic effects of the Personal Income Tax. 7.4.- Economic effects of the tax on consumption and on property transfers. 7.5.- General observations on the tax incidence.

4. COURSE DESCRIPTION AND TEACHING METHODOLOGY

Regardless of the hours allocated in the academic calendar between theory and practice, the subject will have an eminently practical approach, in which the knowledge of the subject will be addressed through several examples, exercises and real situations that allow the student to settle the knowledge taught throughout the semester.
In addition, in order to facilitate the study of the subject the Virtual Teaching platform will be used. In this virtual space, you will be able to consult all the documentation of the subject, at the same time that it will serve as means for the reception and delivery of practical cases.

Students with special educational needs should contact the Student Attention Service (Servicio de Atención y Ayudas al Estudiante) in order to receive the appropriate academic support

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5. ASSESSMENT METHODOLOGY

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The correspondence between the evaluation systems used, the
competences of the subject and the learning results are the
following:

With the evaluation system S1 correspond the competences G3 and G14
and the results R7 and R8; with the S2, the G14, G3 and E16B
competitions and the results R5, R6 and R7.

  In the S1 and S2 the contents of the subject and the use of
complementary tools are included.
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6. BOOKLIST (Access the bibliography in the Library catalog)

MAIN BOOKLIST:

- Sistema Fiscal Español. Edition: 23ª. Author: Albi Ibáñez, E. y Paredes, R.. Publisher: Ariel, Economía y Empresa (Library)
- Teaching Manual Spanish Corporation TAX. Edition: -. Author: Gallego Valero, Leticia. Publisher: UNIVERSIDAD DE JAÉN (Library)
- Teaching manual spanish personal income TAX: practical application. Edition: -. Author: -. Publisher: Universidad de Jaén (Library)
- Manual Práctico de IRPF (2024). Edition: 2024. Author: Agencia Tributaria. Publisher: AEAT.
  - **Notes**: Disponible en: https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html
  (Library)
- Manual Práctico de IS (2024). Edition: 2024. Author: Agencia Tributaria. Publisher: AEAT.
  - **Notes**: Disponible en: https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html

7. SUSTAINABLE DEVELOPMENT GOALS

Reducción de las desigualdades

DETAILED INFORMATION

Inequality is a social and economic problem that has been the subject of debate for decades. In this regard, the tax system can play an important role in reducing inequality since taxes, in addition to financing essential public services such as education or health, can also be used to redistribute wealth.

8. VIRTUAL / CLASSROOM TEACHING SCENARIO

There are no changes with regard to the original course syllabus.

9. VIRTUAL TEACHING SCENARIO

There are no changes with regard to the original course syllabus.

DATA PROTECTION CLAUSE (on line exams)

Institution in charge of data processing: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Data Protection Delegate: dpo@ujaen.es

Purpose: In accordance with the Universities Law and other national and regional regulations in force, carrying out exams and assessment tests corresponding to the courses students are registered in. In order to avoid frauds while sitting the exam, the exam will be answered using a videoconference system, being able the academic staff of the University of Jaén to compare and contrast the image of the person who is answering the exam with the student's photographic files. Likewise, in order to provide the exam with evidential content for revisions or claims, in accordance with current regulation frameworks, the exam will be recorded and stored.

Legitimacy: compliance with legal obligations (Universities Law) and other national and regional regulations currently in force.

Addressees: service providers who are the owners of the platforms where the exams are carried out and with whom the University of Jaén has signed the corresponding data access contracts.

Storage periods: those established in current in force regulations. In the specific case of exam videoconference recordings, not before the examination records and transcripts are closed or the exam can still be reviewed or challenged.

Rights: you can exercise your right of access, amendment, cancellation, opposition, suppression, limitation and portability by sending a letter to the postal or electronic address indicated above. In the event that you consider that your rights have been violated, you may submit a complaint to the Andalusian Council for Transparency and Data Protection www.ctpdandalucia.es

CLASS RECORDING CLAUSE PERSONAL DATA PROTECTION

Person in charge: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Data protection delegate (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Procedure aim: To manage proper recordings of teaching sessions with the aim of facilitating learning process under a multimodal and/or online teaching

Period for record storage: Images will be kept during legal term according to regulations in force

Legitimacy: Data will be managed according to legal regulations (Organic Law 6/2001, December 21, on Universities) and given consent provided by selecting corresponding box in legal admission documents

Data recipients (transfers or assignments): Any person allowed to get access to every teaching modality

Rights: You may exercise your rights of access, rectification, cancellation, portability, limitation of processing, deletion or, where appropriate, opposition. To exercise these rights, you must submit a written request to the Information, Registration and Electronic Administration Service of the University of Jaen at the address above, or by e-mail to the address above. You must specify which of these rights you are requesting to be satisfied and, at the same time, you must attach a photocopy of your ID card or equivalent identification document. In case you act through a representative, legal or voluntary, you must also provide a document that proves this representation and identification. Likewise, if you consider that your right to personal data protection has been violated, you may file a complaint with the Andalusian Data Protection and Transparency Council www.ctpdandalucia.es