

Economics Finance and Insurance (LM16)

(Lecce - Università degli Studi)

Teaching PUBLIC FINANCE - ADVANCED COURSE

GenCod A002698

Owner professor MICHELE GIUSEPPE
GIURANNO

Teaching in italian PUBLIC FINANCE -
ADVANCED COURSE

Course year 2

Teaching PUBLIC FINANCE - ADVANCED
COURSE **Language** ENGLISH

SSD code SECS-P/03

Curriculum CURRICULUM ECONOMICO

Reference course Economics Finance
and Insurance

Course type Laurea Magistrale

Location Lecce

Credits 6.0

Semester First Semester

Teaching hours Front activity hours:
48.0

Exam type Oral

For enrolled in 2021/2022

Assessment Final grade

Taught in 2022/2023

Course timetable

<https://easyroom.unisalento.it/Orario>

BRIEF COURSE DESCRIPTION

The aim of the course is to give students a comprehensive view of the effect of taxes on entrepreneurship, investment and growth. Taxes will be studied from two different perspectives: from the Treasury's perspective, which aims at collecting revenue in an efficient and equitable way, and from the taxpayer's perspective, which tries to minimize the burden of taxes.

REQUIREMENTS

Principles of microeconomics

COURSE AIMS

Students will develop a foundation for understanding the effects of taxes on consumers' and firms' choices, and for evaluating the ensuing impact on market outcome. They will also be able to understand the basic tax planning strategies both in domestic and international markets.

TEACHING METHODOLOGY

Traditional lectures

ASSESSMENT TYPE

Written exam at the end of the course.

Attending students will also be able to benefit from some supplementary activities carried out in the classroom in which the active contribution of each student will be part of the overall assessment.

The aim of the exam is to ascertain the student's degree of knowledge on both empirical and theoretical aspects of the discipline. In particular, following the Dublin descriptors, the exam will assess the degree of assimilation of the contents of the discipline, the ability to make the appropriate connections between the various topics covered, the ability to express the required topics clearly and comprehensively, to apply the knowledge, autonomy of judgment, communication skills and learning skills.

"The student disabled and/or with SDL (specific disorders of learning), who intends to take advantage of an individualized intervention for the conduct of the exam must contact the Disability Integration office of the University of Salento at the address:
paola.martino@unisalento.it

ASSESSMENT SESSIONS

<https://www.economia.unisalento.it/536>

FULL SYLLABUS

The final syllabus will be published online at the end of the course on the basis of the topics actually dealt with in class.

1 Introduction:

- Main features of the tax systems in industrialized countries

2 Effects of taxes on consumers choices:

- Effects of taxes on savings and risk taking

3 Effect of taxes on investment

- Effective taxes on investment: the King-Fullerton approach

- Neutral taxes: cash-flow tax, Allowance for Corporate Equity.

4 International taxation

- Basic principles of international taxation

- Tax planning of MNE: base erosion and profit shifting

5 Tax structure and economic growth

There is no specific syllabus for students not attending classes.

REFERENCE TEXT BOOKS

There is no required textbook for the course. Lectures notes and course material will be posted online.